

ORIGINAL



Steve Wene, No. 019630
MOYES SELLERS & HENDRICKS LTD.
1850 N. Central Avenue, Suite 1100
Phoenix, Arizona 85004
(602)-604-2189
swene@law-msh.com
Attorneys for Ray Water Company, Inc.

RECEIVED

2013 APR 12 P 3:59

ARIZONA CORPORATION COMMISSION
DOCKET CONTROL

BEFORE THE ARIZONA CORPORATION COMMISSION

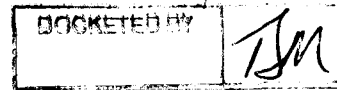
COMMISSIONERS

BOB STUMP, CHAIRMAN
GARY PIERCE
BRENDA BURNS
SUSAN BITTER SMITH
BOB BURNS

Arizona Corporation Commission

DOCKETED

APR 12 2013



**APPLICATION OF RAY WATER
COMPANY FOR A PERMANENT
INCREASE IN ITS RATES**

Docket No. W-01380A-12-0254

POST-HEARING BRIEF

Ray Water Company, Inc. ("Ray" or "Company") hereby files its post-hearing brief.

1. For each well, the Company and Staff shall provide the following information listed by Well Number as depicted in Hearing Exhibit A-6:

a. Whether the well (including, for example, land and land rights, structures and improvements, pumping equipment, water treatment equipment, if applicable) should be classified as: (1) plant in service, (2) excess capacity, (3) plant

not used and useful, (4) plant held for future use, or (5) construction work-in-process;

Well	Well Status	Well Site (Land)	Pumping Equipment
1	Retired	Held for future use	None
2A	Retired	In service	None
2B	Retired	In service	None
2C	Not Used	In service	None
2D	In service	In service	In service
3	In service	In service	In service
4	In service	In service	In service
5	In service	In service	In service
6	In service	In service	In service
7	In service	In service	In service
8	In service	In service	In service

Well 1 was taken off line in 2005. The well site is fenced and is being maintained so the Company can maintain the water rights associated with this well. Well Site 2 has an active well, Well 2D. The other three wells at this site were retired and there is no pumping equipment associated with these three wells. Well 3 is active and is used to provide water and pressure in the northeast area of the Company's service area. Well Site 4 has several storage tanks and booster pumps. All of the equipment at this site is in service as Wells 6, 7, and 8 pump water into the storage tanks located here and then the water is distributed throughout the system. The pump in Well 4 needs to be repaired and the Company will do so once there is sufficient funding available. Well 5 is actively used for testing pursuant to ADEQ requirements. Well 6 is actively used as a backup well primarily for Well 8. All of the equipment at this site is in use. Both Well 7 and Well 8 are actively used and are part of the backbone water supply system.

1 On April 10, 2013, the pump and motor in Well 2D failed. Apparently, the pump
2 and motor failure was caused by naturally occurring iron bacteria corroding the check
3 valve, thereby allowing water into the pump and submersible motor assembly. The
4 motor was hanging onto the pump by a wire. See Attachment 1. The Company is hoping
5 the repair is complete by the end of May. Without Well 8 being in service, it is very
6 likely that Ray's customers would be confronting water shortages and curtailments as
7 Summer approaches.

10 **b. The basis for each classification is different from that previously**
11 **presented in testimony and evidence; and,**

13 The Company's position remains the same.

14 **c. A separate schedule listing by Well Number any adjustments to rate**
15 **base due to accumulated depreciation, AIAC, CIAC and accumulated amortization**
16 **resulting from the specific plant's classification.**

18 The Company is not proposing any rate base adjustments. As Ray points out, the
19 wells in question were retired. Pursuant to NARUC accounting rules, retirements are rate
20 base neutral, so there is no need to adjust the rate base proposed by Ray.

22 **2. The Company and Staff shall address the propriety of including a pro-forma**
23 **adjustment to purchased power expense based on Tucson Electric Power**
24 **Company's pending rate application.**

26 The Company's pro-forma adjustment to purchased power expense is entirely
27 appropriate. The Company's rate case is based upon a 2011 Test Year. Going forward,
28 however, the Company's power costs will increase substantially due to new rates for

1 Tucson Electric Power ("TEP"). See Tr. at p. 288-89 (Rowell). Without this adjustment,
2 the Company's actual power expense will be about \$15,270 more than what is recognized
3 in the rate case. See Attachment 2, Final Schedule C-1, line 9 and C-2c.
4

5 Further, the Company's adjustment is known and measurable. It is based upon the
6 TEP settlement and the Company's witness painstakingly analyzed the bills on a monthly
7 basis to calculate an accurate adjustment. See Tr. at p. 289-90 (Rowell). The TEP rate
8 case is nearly finished and the actual rate will be known before this case is before the
9 Commission. The Company believes that TEP's proposed settlement rates will not
10 change, but if the Commission does make a revision, the Company would be willing
11 revise the pro-forma adjustment accordingly.
12
13

14 Finally, purchased power is an expense that the Company does not control. It has
15 to pay the TEP rates set by the Commission. The amount of power used is dictated by
16 the customers' water demand. Therefore, it should not be put in a position where the
17 revenues are not sufficient to meet the power expenses moving forward.
18
19

20 **3. If necessary, the Company shall update its proposed rate case expense**
21 **amount. Staff shall provide a written explanation supporting any adjustments to**
22 **the company's revised proposed rate case expense.**

23 The Company's rate case expense increased dramatically from what the Company
24 anticipated. The Company initially estimated that rate case expense would be \$50,000.
25 See Exhibit A-1, Rate Application, Schedule C-2g. However, Staff's position that Well 8
26 is not used and useful (i.e., "excess capacity"), has forced the Company to employ an
27 engineer and a hydrologist to testify why this well is necessary. See Tr. at p. 290-91
28

1 (Rowell); see also Attachment 2, Schedule C-2g. These two professionals have cost the
2 Company more than \$12,000 in direct fees. Moreover, there were additional legal fees
3 incurred to help prepare these witnesses' written testimony and prepare for hearing. In
4 addition, the Well 8 issue was the primary reason a second day of hearing was needed.
5 Simply stated, Staff's position on Well 8 is the primary reason rate case expense
6 increased substantially.
7
8

9 But this was not the only reason Company rate case expense had to be increased
10 over original estimates. The Company had to address hundreds of requests for data by
11 Staff, which is an extraordinary burden for a Company this size. See Tr. at p. 37
12 (Rosenbaum). Accordingly, the Company had to employ its tax accountant to timely
13 answer many of the questions asked by Staff. The attorney had to address all of these
14 responses as well. Further, the low cost of capital recommendation by Staff required the
15 Company to have its witness perform much more work than anticipated. Now the
16 consultants and attorney are working on briefing and will still need to prepare for and
17 attend the Commission meeting where a final decision will be rendered. In light of these
18 facts, the rate case expense adjustments are more than reasonable.
19
20
21

22 **4. The Company and Staff shall provide updated schedules reflecting any**
23 **changes to rate base and income statement, as well as schedules demonstrating the**
24 **flow-through of the changes to cost of capital and revenue requirement.**
25

26 See Attachment 2, Schedule A-F.
27
28

1 **5. The Company and Staff shall provide updated schedules reflecting any**
2 **changes to their respective proposed rate design resulting from revisions to rate**
3 **base, income statement and revenue requirement calculations.**

4 See Attachment 2, Schedule H-3.

5
6 **6. The Company and Staff shall prepare a detailed Typical Bill Analysis broken**
7 **by meter size and customer class, stating the dollar amount and percent of increase**
8 **in the monthly bill for each.**

9 See Attachment 2, Schedule H-4.

10
11 **7. The Company and Staff shall brief why their respective proposed rate design**
12 **is the most effective and reasonable manner to achieve recommended revenues.**

13 The Company's rate design follows standard rate-making procedures with some
14 minor deviations designed to be fair to all of its customers. The Company currently has a
15 flat rate design based upon a 1997 test year, and moving to a tiered rate design that
16 reflects current expenses will impact customers, especially large water users.

17 Here, 96% of the Company's customers are residences using a 5/8" meter. Under
18 the Company's rate design, the typical residential customer using 6,467 gallons would
19 only pay \$27.51 per month. They currently pay \$21.17 per month, so this increase is
20 modest, does not result in high rates, and still allows the Company to generate its needed
21 revenue. Importantly, this increase will not cause these customers to materially change
22 their water consumption habits.

23 In contrast, the large water users whose rates will double will likely find ways to
24 reduce water consumption. Both Staff and the Company agree that tiered rates and
25
26
27
28

1 higher costs on large water users will cause such customers to reduce their water
2 consumption – i.e., conserve water. As the customers use less water, the Company will
3 suffer a revenue shortfall.
4

5 Staff's rate design compounds this problem. Staff proposes that the typical
6 residential 5/8" metered customer with a monthly usage of 6,467 gallons would see their
7 rates increase from \$21.17 to \$21.58. In other words, after 16 years they would pay **41**
8 **cents more for water – a rate increase of 1.9%.**
9

10 To keep residents water bills around \$20.00 a month, Staff intends to have the
11 large water users subsidize these residents. Most of the rate increase burden falls upon
12 five large water users. See Exhibit A-10. On theory, the 4" residential customers would
13 pay \$1,605 more a month. The 3" and 6" commercial customers would pay \$920 and
14 \$1,582 more per month, respectively. But in reality, even Staff recognizes that tiered
15 rates are intended to cause people to conserve water (Tr. at p. 368 (Brown)), and when
16 confronting \$1,000 water bills each month, these five customers are going to find ways to
17 conserve water or go out of business. Clearly, Staff's rate design is built upon the false
18 premise that the large water users will continue to use water as they did when the water
19 was more affordable, which everyone knows will not happen.
20
21
22

23 The bottom line is this – having 96% of Ray's customers pay the Company some
24 extra loose change (four dimes and a penny) is not going allow the Company to generate
25 \$150,000 to \$300,000 needed to meet its revenue requirements. The residential users
26 must share in the rate increase so when the large water users do conserve, the Company is
27 still able to generate enough revenue to pay its expenses.
28

1 **8. A review of the PCDWM Contract raised questions not asked at hearing and**
2 **the parties shall provide the following information:**

3
4 **a The amount of test year non-water revenues attributable to the**
5 **Contract;**

6 The Contract revenues were \$4,548.

7
8 **b. Whether PCDWM passes the Contract fees to its wastewater**
9 **customers (if known), and if so, whether the amount is identified on the customer's**
10 **bill; and,**

11 The Company understands that PCDWM essentially absorbs this cost in its budget
12 and there is no identification of this payment on its bills.

13
14 **c. The Contract end date was January 31, 2013. Assuming the Contract**
15 **has been renewed, whether the Contract rates described in Article III and Exhibit B**
16 **are the same.**

17
18 PCDWM has offered Ray another contract, but as explained below, the Company
19 may cancel the agreement if it must confront additional regulatory burdens and
20 constraints as suggested by Staff.

21
22 **9. The Company and Staff shall discuss the need for a Commission-approved**
23 **information sharing tariff.**

24
25 Here, Staff is recommending that the Company be subject to a tariff that states, in
26 part:

27 The purpose of this Tariff ... is to assist the County in billing for
28 wastewater utility service

1 The County agrees that is only authorized to use such water consumption
2 information for purposes of wastewater services billing;

3 The County is not authorized to disclose such information to any other
4 party except as may be required by law

5 [The Company] shall notify all water utility customers affected by the
6 Agreement ... by means of a billing insert ... and notify new affected
7 customers of this tariff at the time of service establishment.

8 See Exhibit S-3, Ex. A.

9 First and foremost, what Staff is proposing is not a tariff. According to A.A.C.
10 R14-2-201, tariffs are documents "filed with the Commission which list the services and
11 products offered by the utility and which set forth the terms and conditions and a
12 schedule of the rates and charges, for those services and products." In other words, by
13 definition a tariff has three components: (1) lists products and services; (2) sets forth
14 terms and conditions; and (3) identifies rates and charges for those products and services.
15
16 The agreement with the County does not fit this definition.
17

18 Further, the proposed tariff is unnecessary. The agreement is a public document
19 and anyone can receive a copy of it from the County. The public was already informed
20 through the County sewer ratemaking process that the County would set rates based upon
21 water meter size, which necessarily means the County would be collecting meter size
22 data from the water providers in the Tucson area. Moreover, the Company is willing to
23 provide the agreement to the Staff and Commission for review. There is no reason for
24 the additional regulation on this matter.
25
26

27 Finally, from the Company's perspective, the agreement is a courtesy to the
28 County and the small amount of revenue generated simply reduces amount of revenue

1 that should be generated through rates. In fact, the Company had to pay \$2,103 to a
2 management company to prepare the report, so the value for the Company is small, if
3 any. Put another way, the Company does not benefit financially from this agreement; it
4 cooperates simply to help the County and its customers because it is little trouble.
5 Requiring additional tariff filings, ongoing compliance, and the associated costs makes
6 this good faith cooperation far less attractive. The Company would cancel the contract
7 rather than spend its time and money on an additional compliance that does not benefit
8 the Company.
9
10

11 In sum, the Company has no issues with providing the agreement to the
12 Commission for review as it does with main extension agreements. Alternatively, if the
13 Commission wants the Company to stop providing this information to the County, then
14 the Company will do so and its rates should be adjusted to reflect this loss of revenue.
15 But the Company should not be subjected to this new tariff and bear the cost of
16 compliance without benefit.
17
18

19 **10. Any Final Schedules comparing the Company's and Staff's respective**
20 **positions shall reflect both parties' most recent adjusted numbers.**
21

22 The Company has no additional comparative schedules to present at this time.
23

24 **11. The Company and Staff may address any other legal issues in their briefs**
25 **they deem important that have not been covered by this Procedural Order.**

26 None at this time.
27
28

1 RESPECTFULLY SUBMITTED this 12th day of April, 2013.

2 **MOYES SELLERS & HENDRICKS LTD.**

3
4 

5 Steve Wene

6
7 Original and 13 copies of the foregoing
8 filed this 12th day of April, 2013, with:

9 Docket Control
10 Arizona Corporation Commission
11 1200 West Washington
12 Phoenix, Arizona 85007

13
14 
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Attachment 1







Attachment 2

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule A-1
Title: Computation of Increase in Gross
Revenue Requirements

Explanation:
Schedule showing computation of increase in
gross revenue requirements and spread of revenue
increase by customer classification.

Required for: All Utilities	<input checked="" type="checkbox"/>
Class A	<input type="checkbox"/>
Class B	<input type="checkbox"/>
Class C	<input type="checkbox"/>
Class D	<input type="checkbox"/>
Special Reqmt	<input type="checkbox"/>

<u>Line</u>	<u>Original Cost</u>	<u>RCND</u>
1 Adjusted Rate Base	\$ 1,008,013 (a)	(a)
2 Adjusted Operating Income	\$ (93,738) (b)	(b)
3 Current Rate of Return	-9.30%	
4 Required Operating Income	\$ 103,045	
5 Required Rate of Return	10.22%	
6 Operating Income Deficiency (4 - 2)	\$ 196,783	
7 Gross Revenue Conversion Factor	1.489 (c)	(c)
8 Increase in Gross Revenue Requirements (6 x 7)	<u><u>\$ 293,091</u></u>	

<u>Customer Classification</u>	<u>Adjusted Revenue at Present Rates</u>	<u>Revenue at Proposed Rates</u>	<u>Projected Revenue Increase Due to Rates</u>	<u>% Dollar Increase</u>	
9 Residential	\$ 491,575	\$ 732,451	\$ 240,876	49.00%	(d)
10 Commercial	64,867	115,005	50,138	77.29%	
11 Hydrant	1,881	3,958	2,077	110.40%	
12 Other	22,491	22,491	-	0.00%	
13 Total	<u><u>\$ 580,814</u></u>	<u><u>\$ 873,905</u></u>	<u><u>\$ 293,091</u></u>	<u><u>50.46%</u></u>	

Note: For combination utilities, the above information should be presented in total and by department.

Supporting Schedules:

(a) B-1 (c) C-3

(b) C-1 (d) H-1

Ray Water Company

Docket No. W-01380A-12-0254

Test Year Ended December 31, 2011

Final Schedule A-2**Title: Summary Results of Operations****Explanation:**

Schedule showing comparative operating results for the test year and the 2 fiscal years ended prior to the end of the test year, compared with the projected year.

Required for: All Utilities

Class A

Class B

Class C

Class D

Spec'l Reqmt

☒☐☐☐☐☐

Line	Description	<u>Prior Years</u>		<u>Test Year</u>		<u>Projected Year</u>	
		Year End	Year End	Actual	Adjusted	Present	Proposed
		31-Dec-09	31-Dec-10	Rates	Rates	Rates	Rates
		(a)	(a)	(a)	(b)	(c)	(c)
1	Gross Revenues	\$ 635,172	\$ 599,142	\$ 586,108	\$ 580,814	\$ 580,814	\$ 873,905
2	Revenue Deductions & Operating Expenses	(648,127)	(626,850)	(676,610)	(674,552)	(674,552)	(770,860)
3	Operating Income	\$ (12,955)	\$ (27,708)	\$ (90,502)	\$ (93,738)	\$ (93,738)	\$ 103,045
4	Other Income and Deductions	(1,250)	1,155	8	492	492	492
5	Interest Expense	-	-	-	(5,020)	(5,020)	(5,020)
6	Net Income	\$ (14,205)	\$ (26,553)	\$ (90,494)	\$ (98,265)	\$ (98,265)	\$ 98,517
7	Earned Per Average Common Share*	\$ (88.78)	\$ (165.96)	\$ (565.59)	\$ (614.16)		
8	Dividends Per Common Share*	-	-	-	-		
9	Payout Ratio*	0.00%	0.00%	0.00%	0.00%		
10	Return on Average Invested Capital	-1.21%	-2.31%	-7.94%	-8.62%	-8.62%	8.64%
11	Return on Year End Capital	-1.21%	-2.36%	-7.85%	-8.53%	-8.53%	8.55%
12	Return on Average Common Equity	-1.21%	-2.31%	-8.28%	-8.99%	-8.99%	9.01%
13	Return on Year End Common Equity	-1.21%	-2.36%	-8.54%	-9.27%	-9.27%	9.30%
14	Times Bond Interest Earned - Before Inc Tax	N/A	N/A	N/A	-1753.64%	-1753.64%	2166.68%
15	Times Total Interest and Preferred Dividends						
16	Earned - After Income Taxes	N/A	N/A	N/A	-1867.45%	-1867.45%	2052.87%

Supporting Schedules:

*Optional for projected year

(a) E-2

(b) C-1

(c) F-1

Ray Water Company

Docket No. W-01380A-12-0254

Test Year Ended December 31, 2011

Final Schedule A-4**Title: Construction Expenditures and****Gross Utility Plant in Service****Explanation:**

Schedule showing construction expenditures, plant placed in service and gross utility plant in service for the test year and the 2 fiscal years ended prior to the end of the test year, compared with the projected year.

Required for: All Utilities

Class A

Class B

Class C

Class D

Spec'l Reqmt

X

Line	Year	Construction Expenditures (a)	Net Plant Placed In Service (b)	Gross Utility Plant In Service
1	Prior Year 1 - 2009	\$ 1,351,039	\$ 1,289,348	\$ 4,720,689
2	Prior Year 2 - 2010	210,314	76,238	4,796,927
3	Test Year - 2011	327,500	346,000	5,142,927
4	Projected Year 1	42,760	42,760	5,185,687
5	Projected *			
6	Projected *			

* Required only for Class A and B Utilities

NOTE: For combination utilities, above information should be presented in total and by department.

Supporting Schedules:

(a) F-3

(b) E-5

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule B-1
Title: Summary of Original Cost
and RCND

Explanation:
Schedule showing elements of adjusted original cost
and RCND rate bases.

Required for: All Utilities

Class A

Class B

Class C

Class D

Spec'l Reqmt

X

Line	Description	Original Cost Rate Base*	RCND Rate Base*
1	Gross Utility Plant in Service	\$ 5,142,927	
2	Less: Accumulated Depreciation	<u>(1,716,790)</u>	
3	Net Utility Plant in Service	\$ 3,426,137 (a)	(b)
4	Less:		
5	Advances in Aid of Construction	\$ (1,590,890) (c)	(c)
6	Contributions in Aid of Construction	(982,352) (c)	(c)
7	Customer Security Deposits	(105,315)	
8	Add:		
9	Amortization of Contributions	\$ 260,433	
10	Allowance for Working Capital	<u>-</u> (d)	(d)
11	Total Rate Base	<u><u>\$ 1,008,013</u></u> (e)	(e)

* Including pro forma adjustments

NOTE: For combination utilities, above information should be presented in total and by department.

Supporting Schedules:

(a) B-2 (d) B-5

(b) N/A

(c) E-1

Recap Schedules:

(e) A-1

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule B-2
Title: Original Cost Rate Base
Proforma Adjustments

Explanation:
Schedule showing pro forma adjustments to gross plant
in service and accumulated depreciation for the original
cost rate base.

Required for: All Utilities
Class A
Class B
Class C
Class D
Spec'l Reqmt

Line	Description	Actual at End Of Test Year (a)	Pro forma Adjustment 1	Pro forma Adjustment 2	Pro forma Adjustment 3	Pro forma Adjustment 4	Pro forma Adjustment 5	Pro forma Adjustment 6	Adjusted at End Of Test Year (b)
1	Gross Utility Plant in Service	\$ 5,261,065	\$ (13,500)			\$ (94,497)	\$ (10,141)		\$ 5,142,927
2	Less: Accumulated Depreciation	(1,834,663)	2,363	10,873		94,497	10,141		(1,716,790)
3	Net Utility Plant in Service	\$ 3,426,402	\$ (11,138)	\$ 10,873	\$ -	\$ -	\$ -	\$ -	\$ 3,426,137
4	Less:								
5	Advances in Aid of Construction	\$ (1,633,387)						\$ 42,497	\$ (1,590,890)
6	Contributions in Aid of Construction	(982,352)							(982,352)
7	Customer Security Deposits	(86,080)			(19,235)				(105,315)
8	Plus:								
9	Amortization of Contributions	\$ 260,433							\$ 260,433
10	Allowance for Working Capital	-							-
11	Total Rate Base	\$ 985,016	\$ (11,138)	\$ 10,873	\$ (19,235)	\$ -	\$ -	\$ 42,497	\$ 1,008,013

12 All pro forma adjustments should be adequately explained on this schedule or on attachments hereto.

13 Adjustment 1 - reflects the reduction to Transportation Equipment for half the value of the SUV (\$27,000 x 50%),
and increases the related accumulated depreciation for the SUV value reduction (\$13,500 x 5% x 3.5 years).
\$ (13,500)
\$ 2,363

14 Adjustment 2 - corrects excess depreciation in Meters (account 334), a portion of which became fully depreciated in 2009.
15 2009 excess accumulated depreciation related to Meters \$ 1,827
16 2010 excess accumulated depreciation related to Meters 4,530
17 2011 excess accumulated depreciation related to Meters 4,516
18 Total decrease to Accumulated Depreciation - Adjustment 2 \$ 10,873

19 Adjustment 3 - Adopt Staff Adjustment No. 9 on Schedule CSB-13 \$ (19,235)

20 Adjustment 4 - Capped/Inactive Well Retirements
21 Well #1 Retirements \$ 51,597
22 Well #2B Retirements 28,272
23 Well #2C Retirements 14,628
24 Total Adjustment 4 for Well Retirements and related accumulated depreciation \$ 94,497

25 Adjustment 5 - Pumping Equipment related to Capped/Inactive Well Retirements
26 Well #1 pumping equipment retirements \$ 10,141
27 Total Adjustment 5 for Pumping Equipment for Well Retirements and related accumulated depreciation \$ 10,141

28 Adjustment 6 - Adjustments to AIAC related to retired wells
29 Well 2B \$ 27,869
30 Well 2C 14,628
31 Total Adjustment 6 to AIAC for retired well costs \$ 42,497

NOTE: For combination utilities, above information should be presented in total and by department.

Supporting Schedules: Recap Schedules:
(a) E-1 (b) B-1

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule B-5
Title: Computation of Working
Capital

Explanation:
Schedule showing computation of working capital allowance.

Required for: All Utilities ☒
Class A ☐
Class B ☐
Class C ☐
Class D ☐
Spec'l Reqmt ☐

Line	Description	Amount
1	Cash working capital	\$ -
2	Materials and Supplies Inventories	- (a)
3	Prepayments	- (a)
4	Total Working Capital Allowance	<u><u>\$ - (b)</u></u>

NOTES:

1. Adequate detail should be provided to determine the bases for the above computations.
2. Adjusted test year operating expenses should be used in computing cash working capital requirements.
3. Combination utilities should compute working capital allowances for each department.

Supporting Schedules:
(a) E-1

Recap Schedules:
(b) B-1

Ray Water Company

Docket No. W-01380A-12-0254

Test Year Ended December 31, 2011

Final Schedule C-1
Title: Adjusted Test Year Income Statement
Explanation:

Schedule showing statement of income for the test year, including pro forma adjustments.

Required for: All Utilities
Class A
Class B
Class C
Class D
Specd Reqmt

X

Line	Acct	Description	Actual for Test Year Ended (a) 31-Dec-11	Ref	Proforma Adjustments (b)	Test Year Results After Pro Forma Adjustments	Ref	Proposed Rate Increase	Adjusted Test Year With Rate Increase
Operating Revenues:									
1	461	Metered Water Revenue	\$ 559,457	A1	\$ (1,134)	\$ 558,323	P	\$ 293,091	\$ 851,414
2	460	Unmetered Water Revenue	-			-			-
3	474	Other Water Revenue	26,651	A2	(4,160)	22,491			22,491
4		Total Operating Revenue	\$ 586,108		\$ (5,294)	\$ 580,814		\$ 293,091	\$ 873,905
Operating Expenses:									
5	601	Salaries and Wages	\$ 226,744	S	\$ (30,259)	\$ 196,485			\$ 196,485
6	604	Employee Pensions and Benefits	-	B	4,550	4,550			4,550
7	610	Purchased Water	-			-			-
8	615	Purchased Power	82,011	C	15,270	97,281			97,281
9	618	Chemicals	-			-			-
10	620	Materials & Supplies	2,347			2,347			2,347
11	621	Office Supplies and Expense	11,481	D	10,709	22,190			22,190
12	630	Contractual Services - Billing	69,767			69,767			69,767
13	631	Contractual Services - Professional	17,001			17,001			17,001
14	635	Contractual Services - Testing	1,375	E	5,240	6,615			6,615
15	636	Contractual Services - Other	11,459	F	(546)	10,913			10,913
16	640	Rents	22,000			22,000			22,000
17	650	Transportation Expenses	13,316	R	(886)	12,430			12,430
18	655	Insurance	10,590			10,590			10,590
19	665	Rate Case Expense	3,000	G	11,801	14,801			14,801
20	670	Bad Debt Expense	-	H	295	295			295
21	675	Miscellaneous Expenses	23,473	I	(13,811)	9,662			9,662
22	403	Depreciation Expenses	169,486	J	(1,683)	167,803			167,803
23	408	Taxes Other Than Income	18,527	K	(1,414)	17,113			17,113
24	408.11	Property Taxes	32,260	L1	111	32,371	L2	5,441	37,812
25	409	Income Taxes	(43,940)	M	(1,435)	(45,375)	Q	90,867	45,492
26	427.4	Interest Expense - Customer Deposits	5,713			5,713			5,713
27		Total Operating Expenses	\$ 676,610		\$ (2,058)	\$ 674,552		\$ 96,308	\$ 770,860
28		OPERATING INCOME/(LOSS)	\$ (90,502)		\$ (3,236)	\$ (93,738)	(c)	\$ 196,783	\$ 103,045
Other Income/(Expense):									
29	419	Interest Income	\$ 492			\$ 492			\$ 492
30	421	Non-Utility Income	4,548	A2	(4,548)	-			-
31	426	Miscellaneous Non-Utility Expenses	(5,032)	N	5,032	-			-
32	427	Interest Expense		O	(5,020)	(5,020)			(5,020)
33		Total Other Income/(Expense)	\$ 8		\$ (4,536)	\$ (4,528)		\$ -	\$ (4,528)
34		NET INCOME/(LOSS)	\$ (90,494)		\$ (7,771)	\$ (98,265)		\$ 196,783	\$ 98,517

Note: For combination utilities, above information should be presented in total and by department.

Supporting Schedules:

(a) E-2

(b) C-2a to C-2r

Recap Schedules:

(c) A-1

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule C-2a
Title: Income Statement Proforma
Adjustments

DETAIL OF ADJUSTMENTS A1 AND A2 TO TEST YEAR REVENUE

Line	Description	Amount
1	Remove revenue related to 4-inch customer no longer on the water system.	\$ (1,134)
2	Total Adjustment A1 to Metered Water Revenue	\$ (1,134)
3	Annual ACC assessment	\$ (1,440)
4	Annual RUCO assessment	(176)
5	Accounts Receivable adjustment	(7,092)
6	Reclassification from Non-Utility Income	4,548
7	Total Adjustment A2 to Other Water Revenue	\$ (4,160)
8	Test Year Establishment/Reconnect Fees	\$ 12,323
9	Pima County	\$ 4,548
10	Test Year Late Fees	3,287
11	Test Year Web Fees	2,010
12	Test Year Other Charges	323
13	Adjusted Test Year Other Water Revenue	\$ 22,491

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule C-2b
Title: Income Statement Proforma
Adjustments

DETAIL OF ADJUSTMENT B TO EMPLOYEE PENSIONS AND BENEFITS

Line	Description	Amount
1	Test Year Salaries and Wages	\$ 226,744
2	Pension contribution rate	<u>4.00%</u>
3	Amount Proposed per Company Original Application	\$ 9,070
4	Staff Adjustment No. 3 per Schedule CSB-19	<u>(4,520)</u>
5	Total Adjustment B	<u>\$ 4,550</u>

Ray Water Company

Docket No. W-01380A-12-0254

Test Year Ended December 31, 2011

Final Schedule C-2c**Title: Income Statement Proforma
Adjustments****DETAIL OF PURCHASED POWER EXPENSES ADJUSTMENT C**

Line	Description	Total Actual Cost	Remove taxes and fees	2012 Actual Power Costs	Increase %	Increase Amount	Revised Power Costs
1	January 2012	\$ 5,734	\$ (415)	\$ 5,734	4.00%	\$ 229	\$ 5,963
2	February 2012	4,733	(343)	4,390	4.00%	176	4,566
3	March 2012	5,148	(373)	4,775	4.00%	191	4,966
4	April 2012	5,822	(422)	5,400	10.00%	540	5,940
5	May 2012	7,402	(536)	6,866	15.00%	1,030	7,896
6	June 201	10,789	(782)	10,007	15.00%	1,501	11,508
7	July 2012	10,997	(797)	10,200	15.00%	1,530	11,730
8	August 2012	8,909	(646)	8,263	15.00%	1,240	9,503
9	September 2012	8,072	(585)	7,487	10.00%	749	8,236
10	October 2012	7,255	(526)	6,730	4.00%	269	6,999
11	November 2012	7,969	(577)	7,392	4.00%	296	7,688
12	December 2012	5,924	(429)	5,495	4.00%	220	5,715
13	Totals	\$ 88,754	\$ (6,431)	\$ 82,738		\$ 7,970	\$ 90,708
14	Associated sales taxes and fees (Line 15 x 7.246%)						6,573
15	Total Projected Purchased Power Expense due to rate increase						\$ 97,281
16	Test Year Purchased Power expense						82,011
17						Total Adjustment C	\$ 15,270

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule C-2d
Title: Income Statement Proforma
Adjustments

DETAIL OF OFFICE SUPPLIES AND EXPENSES ADJUSTMENT D

Line	Description	Amount
1	Reclassify internet payment credits from Miscellaneous Expenses	\$ (1,958)
2	Reclassify telephone expenses from Miscellaneous Expenses	5,104
3	Reclassify bank fees and other office related costs from Miscellaneous Expenses	7,308
4	Office alarm service not included in test year	255
5	Total Adjustment D	\$ 10,709

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule C-2e
Title: Income Statement Proforma
Adjustments

DETAIL OF CONTRACTUAL SERVICES-TESTING EXPENSES ADJUSTMENT E

Description	Amount
Reclassify ADEQ MAP invoice from Miscellaneous Expenses	\$ 4,275
Staff Adjustment No. 5 per Schedule CSB-21	965
Total Adjustment E	\$ 5,240

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule C-2f
Title: Income Statement Proforma
Adjustments

DETAIL OF CONTRACTUAL SERVICES-OTHER EXPENSES ADJUSTMENT F

Description	Amount
Reclassify Blue Stake invoice to Miscellaneous Expenses	\$ (546)
Total Adjustment F	\$ (546)

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule C-2g
Title: Income Statement Proforma
Adjustments

DETAIL OF ADJUSTMENT G TO RATE CASE EXPENSES

Line	Description	As of 01/31/2013	Estimated Total
1	Engineering Professional	\$ 6,292	\$ 7,500
2	Hydrologist Analysis and Testimony	5,004	5,004
3	CPA	10,903	10,903
4	Regulatory Consultant	9,600	13,600
5	Cost of Capital Witness	3,900	5,000
6	Legal Services	22,203	32,000
7	Total Actual and Estimated Rate Case Costs	\$ 57,902	\$ 74,007
8	Amortization Period in years		5
9	Annual expense recovery		\$ 14,801
10	Subtract Actual Test Year Rate Case Expenses		3,000
11		Total Adjustment G	\$ 11,801

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule C-2h
Title: Income Statement Proforma
Adjustments

DETAIL OF ADJUSTMENT H TO BAD DEBT EXPENSES

Description	Amount
Reclassify bad debts expenses from Miscellaneous Expenses	\$ 295
Total Adjustment H	\$ 295

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule C-2i
Title: Income Statement Proforma
Adjustments

DETAIL OF MISCELLANEOUS EXPENSES ADJUSTMENT I

Line	Description	Amount	Account Total	Related Adj #
1	Reclassify internet payment credits to Office Supplies and Expenses	\$ 1,958		
2	Reclassify telephone expenses to Office Supplies and Expenses	(5,104)		
3	Reclassify bank fees and other office related costs to Office Supplies and Expenses	(7,308)	\$ (10,454)	Adj D
4	Reclassify ADEQ MAP invoice to Contractual Services - Testing	(4,275)	(4,275)	Adj E
5	Reclassify Blue Stake invoice from Contractual Services - Other	546	546	Adj F
6	Reclassify to Bad Debts Expenses	(295)	(295)	Adj H
7	Reclassify accrued payroll taxes to Taxes Other Than Income	(119)	(119)	Adj K
8	Remove ACC 2011 assessment amount paid from expense	(1,135)		N/A
9	Remove RUCO 2011 assessment amount paid from expense	(205)		N/A
10	Include amount incurred for preparation of 2011 Annual Winter Consumption Report for Pima County Wastewater Management	<u>2,126</u>		
11	Total Adjustment I	<u>\$ (13,811)</u>		

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule C-2j
Title: Income Statement Proforma
Adjustments

DETAIL OF PROPOSED DEPRECIATION EXPENSE CALCULATION - ADJUSTMENT J

Line	Account Number	Description	Plant @ End of Test Year 31-Dec-11	Proposed Depreciation Rate	Ref	Proposed Depreciation Expense
1	301	Intangibles	\$ 700	0.00%		\$ -
2	303	Land & Land Rights	62,540	0.00%		-
3	304	Structures & Improvements	22,078	3.33%	1	276
4	307	Wells & Springs	1,579,306	3.33%	2	48,398
5	311	Pumping Equipment	863,089	12.50%		107,886
6	320	Water Treatment Equipment	-	20.00%		-
7	320.1	Water Treatment Plants	-	3.33%		-
8	320.2	Solution Chemical Feeders	-	20.00%		-
9	330	Distribution Reservoirs & Standpipes	106,345	2.22%	3	-
10	330.1	Storage Tanks	516,989	2.22%		11,477
11	330.2	Pressure Tanks.	1,032	5.00%		52
12	331	Transmission & Distribution Mains	1,160,777	2.00%	4	11,622
13	333	Services	526,754	3.33%		17,541
14	334	Meters & Meter Installations	113,643	8.33%	5	1,966
15	335	Hydrants	105,490	2.00%		2,110
16	339	Other Plant and Misc Equipment	2,902	6.67%		194
17	340	Office Furniture & Equipment	8,901	6.67%		594
18	340.1	Computers and Software	8,967	20.00%		1,793
19	341	Transportation Equipment	58,735	20.00%		11,747
20	343	Tools, Shop, and Garage Equipment	1,932	5.00%		97
21	346	Communication Equipment	1,494	5.00%		75
22	348	Other Tangible Plant	1,253	5.00%	6	-
23		Totals	\$ 5,142,927			\$ 215,826
24			Test Year Amortization of CIAC			(48,023)
25			Adjusted Depreciation Expense			\$ 167,803
26			Test Year Depreciation Expense			169,486
27	Ref		Total Adjustment J			\$ (1,683)
28	1	\$13,781 of the total is fully depreciated.				
29	2	\$125,924 of the total is fully depreciated.				
30	3	The full \$106,345 in this category is fully depreciated.				
31	4	\$579,693 of the total is fully depreciated.				
32	5	\$90,046 of the total is fully depreciated.				
33	6	The total \$1,253 is fully depreciated.				

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule C-2k
Title: Income Statement Proforma
Adjustments

DETAIL OF ADJUSTMENT K TO TAXES OTHER THAN INCOME

Description	Amount
Reclassify accrued payroll taxes from Miscellaneous Expenses	\$ 119
Staff Adjustment No. 9 per Schedule CSB-25	<u>(1,533)</u>
Total Adjustment K	<u>\$ (1,414)</u>

DETAIL OF PROPERTY TAX EXPENSE ADJUSTMENTS L1 AND L2

Line		Test Year as Adjusted	Company at Proposed Rates
1	Adjusted 2011 Test Year Revenue	\$ 580,814	\$ 580,814
2	Weight Factor	2	2
3	Subtotal	\$ 1,161,628	\$ 1,161,628
4	Company Recommended Revenue	580,814	873,905
5	Subtotal	\$ 1,742,442	\$ 2,035,533
6	Number of Years	3	3
7	Three Year Revenue Average	\$ 580,814	\$ 678,511
8	AZ Department of Revenue Multiplier	2	2
9	Revenue Base Value	\$ 1,161,628	\$ 1,357,022
10	Plus 10% of CWIP	830	830
11	Less: Net Book Value of Licensed Vehicles	-	-
12	Full Cash Value	\$ 1,162,458	\$ 1,357,852
13	Assessment Ratio	21.00%	21.00%
14	Assessment Value	\$ 244,116	\$ 285,149
15	Composite Property Tax Rate *	13.2606%	13.2606%
16	Adjusted Test Year Property Tax Expense	\$ 32,371	
17	Actual Test Year Property Tax Expense	32,260	
18	Total Adjustment L1	\$ 111	
19	Projected Property Tax Expense	\$ 37,812	
20	Adjusted Test Year Property Tax Expense	32,371	
21	Total Adjustment L2	\$ 5,441	
22	<i>* Property tax composite rate calculation:</i>		
23	Assessed Value per 2011 Property Tax Notices	\$ 242,022	
24	Property Tax due per 2011 Notices	32,094	
25	Composite Property Tax Rate	13.2606%	
26	<i>For Gross Revenue Conversion Factor:</i>		
27	Change in Property Tax Expense	\$ 5,441	
28	Change in Revenue Requirement	293,091	
29	Change in Property Tax per Dollar Increase in Revenue	1.8565%	

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule C-2m
Title: Income Statement Proforma
Adjustments

CALCULATION OF ADJUSTMENT M TO TEST YEAR INCOME TAX EXPENSES

Line	Description		
1	Operating Income/(Loss) Before Taxes	\$ (139,113)	
2	Add Interest Income	492	
3	Less Estimated Interest Expense	<u>(5,020)</u>	
4	Arizona Taxable Income	\$ (143,641)	
5	Arizona Income Tax Rate	<u>6.9680%</u>	
6	Arizona Income Tax Expense		\$ (10,009)
7	Federal Taxable Income	\$ (133,632)	
8	Federal Tax on \$1 to \$50,000 Income Bracket	15.00% (7,500)	
9	Federal Tax on \$50,001 to \$75,000 Income Bracket	25.00% (6,250)	
10	Federal Tax on \$75,001 to \$100,000 Income Bracket	34.00% (8,500)	
11	Federal Tax on \$100,001 to \$335,000 Income Bracket	39.00% <u>(13,116)</u>	
12	Federal Income Tax Expense		<u>(35,366)</u>
13	Adjusted Test Year Income Tax Expense		\$ (45,375)
14	Test Year Income Tax Expense		<u>(43,940)</u>
15	Total Adjustment M to Income Taxes	\$	<u>(1,435)</u>

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule C-2n
Title: Income Statement Proforma
Adjustments

DETAIL OF ADJUSTMENT N TO NON-UTILITY EXPENSES

Description	Amount
Remove non-recurring expense	\$ 5,032
Total Adjustment N	\$ 5,032

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule C-2o
Title: Income Statement Proforma
Adjustments

DETAIL OF INTEREST EXPENSES ADJUSTMENT O

Line	Description	Amount
1	Year 1 loan interest expense	\$ 6,039
2	Year 2 loan interest expense	5,561
3	Year 3 loan interest expense	5,052
4	Year 4 loan interest expense	4,511
5	Year 5 loan interest expense	<u>3,934</u>
6	Total interest on loan during 5 year period	\$ 25,098
7	Averaging period in years	<u>5</u>
8	Total Adjustment O	<u><u>\$ 5,020</u></u>

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule C-2p
Title: Income Statement Proforma
Adjustments

DETAIL OF ADJUSTMENT P TO PROPOSED METERED WATER REVENUE

Line	Description	Amount
1	Proposed Metered Water Revenue per Schedule A	\$ 851,414
2	Adjusted Test Year Metered Water Revenue	558,323
3	Total Adjustment P to Metered Water Revenue	\$ 293,091

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule C-2q
Title: Income Statement Proforma
Adjustments

CALCULATION OF ADJUSTMENT Q FOR PROPOSED INCOME TAX EXPENSES

<u>Line</u>				
1	Revenue	\$	873,905	
2	Operating Expenses Excluding Income Tax		(725,368)	
3	Interest Income		492	
4	Estimated Interest Expense		(5,020)	
5	Arizona Taxable Income			\$ 144,009
6	Arizona Income Tax Rate			6.9680%
7	Arizona Income Tax Expense			\$ 10,035
8	Federal Taxable Income			\$ 133,974
9	Federal Tax Rate (from C-2m, line 18)			26.47%
10	Total Federal Income Tax Expense			\$ 35,457
11	Combined Federal and State Income Tax Expense			\$ 45,492
12	Adjusted Test Year Income Tax Expense			(45,375)
13	Adjustment Q to Proposed Income Tax Expense			\$ 90,867
14	Revenue Check:			
15	Required Operating Income	\$	103,045	
16	Adjusted Test Year Operating Income/(Loss)		(93,738)	
17	Proposed Increase In Operating Income			\$ 196,783
18	Income Taxes On Proposed Revenue	\$	45,492	
19	Income Taxes On Test Year Revenue		(45,375)	
20	Proposed Revenue Increase For Income Taxes			\$ 90,867
21	Property Taxes On Proposed Revenue	\$	37,812	
22	Property Taxes On Test Year Revenue		32,371	
23	Proposed Revenue Increase For Property Taxes			\$ 5,441
24	Total Proposed Increase In Revenue	\$		\$ 293,091

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule C-2r
Title: Income Statement Proforma
Adjustments

DETAIL OF ADJUSTMENT R TO TRANSPORTATION EXPENSES

Description	Amount
Total Shell Gas purchases per Staff	\$ 3,543
Number of Vehicles	<u>2</u>
Portion allocated to Lexus	\$ 1,772
Amount disallowed by Staff (75%)	(1,329)
Company proposed addition (25%)	443
Total Adjustment R	<u><u>\$ (886)</u></u>

Ray Water Company

Docket No. W-01380A-12-0254

Test Year Ended December 31, 2011

Final Schedule C-3**Title: Computation of Gross Revenue****Conversion Factor**

Explanation:

Schedule showing incremental taxes on gross revenues and the development of a gross revenue conversion factor.

Required for: All Utilities

Class A

Class B

Class C

Class D

Spec'l Reqmt

☒☐☐☐☐☐

Line	Description	Rate	Calculation
1	Revenues		1.0000
2	Property Taxes	1.856%	<u>(0.0186)</u>
3	Arizona Taxable Income		0.9814
4	Arizona Income Tax	6.968%	<u>(0.0684)</u>
5	Federal Taxable Income		0.9130
6	Federal Income Tax	26.47%	<u>(0.2416)</u>
7	Operating Income		<u>0.6714</u>
8	Gross Revenue Conversion Factor (Line 1 / Line 7)		<u><u>1.4894</u></u>

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule D-1
Title: Summary Cost of Capital

Explanation:
Schedule showing elements of capital structure
and the related cost.

Required for: All Utilities ☒ X
Class A ☐
Class B ☐
Class C ☐
Class D ☐
Spec'l Reqmt ☐

Line	Invested Capital	End of Test Year				End of Projected Year			
		Amount	%	Cost Rate (e)	Composite Cost %	Amount	%	Cost Rate (e)	Composite Cost %
1	Long-Term Debt (a)	\$ 100,000	8.62%	6.25%	0.54%	\$ 87,346	7.61%	6.25%	0.48%
2	Preferred Stock (b)	-				-			
3	Common Equity (c)	1,059,483	91.38%	10.91%	9.97%	1,059,748	92.39%	10.55%	9.75%
4	Deferrals (d)	-				-			
5	Totals	<u>\$ 1,159,483</u>	<u>100.00%</u>		<u>10.51%</u>	<u>\$ 1,147,094</u>	<u>100.00%</u>		<u>10.22%</u>

Supporting Schedules:

- (a) N/A
- (b) N/A
- (c) N/A
- (d) E-1

Recap Schedules:

- (e) N/A

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule E-1
Title: Comparative Balance
Sheet

Explanation:
Schedule showing comparative balance sheets at the end of the
test year and the 2 fiscal years ended prior to the test year.

Required for: All Utilities ☒
Class A ☐
Class B ☐
Class C ☐
Class D ☐
Specd Reqmt ☐

Line	Acct #	ASSETS	Test Year At 31-Dec-11	Prior Year 31-Dec-10	Prior Year 31-Dec-09
1		Property, Plant & Equipment: (a)			
2	101	Utility Plant In Service	\$ 5,261,065	\$ 4,796,927	\$ 4,720,689
3	103	Property Held for Future Use			
4	105	Construction Work in Process	8,298	160,604	26,528
5	108	Accumulated Depreciation	(1,822,662)	(1,639,135)	(1,430,896)
6		Total Property Plant & Equipment	\$ 3,446,701	\$ 3,318,396	\$ 3,316,321
7		Current Assts:			
8	131	Cash	\$ 10,497	\$ 131,380	\$ 82,903
9	135	Temporary Cash Investments	66,109	141,617	286,388
10	141	Customer Accounts Receivable	33,285	39,590	24,336
11	146	Notes/Receivables from Associated Companies			
12	151	Plant Material and Supplies			
13	162	Prepayments	3,404	6,455	10,817
14	174	Miscellaneous Current and Accrued Assets	100,789	58,528	28,373
15		Total Current Assets	\$ 214,084	\$ 377,570	\$ 432,817
16		TOTAL ASSETS	\$ 3,660,785	\$ 3,695,966	\$ 3,749,138
17		LIABILITIES and CAPITAL			
18		Capitalization: (b)			
19	201	Common Stock Issued	\$ 16,000	\$ 16,000	\$ 16,000
20	211	Paid in Capital in Excess of Par Value	41,333	41,333	41,333
21	215	Retained Earnings	1,002,150	1,069,822	1,113,682
22	218	Proprietary Capital	-	-	-
23		Total Capital	\$ 1,059,483	\$ 1,127,155	\$ 1,171,015
24		Current Liabilities:			
25	231	Accounts Payable	\$ 17,880	\$ -	\$ -
26	232	Notes Payable (Current Portion)	7,224	-	-
27	234	Notes/Accounts Payable to Associated Companies		-	-
28	235	Customer Deposits	86,080	100,516	94,600
29	236	Accrued Taxes	24,109	23,608	25,565
30	237	Accrued Interest	4,167	-	-
31	241	Miscellaneous Current and Accrued Liabilities	-	9,064	4,585
32		Total Current Liabilities	\$ 139,460	\$ 133,188	\$ 124,750
33	224	Long-Term Debt (Over 12 Months)	\$ 92,776	\$ -	\$ -
34		Deferred Credits:			
35	252	Advances In Aid Of Construction	\$ 1,633,387	\$ 1,651,628	\$ 1,659,466
36	255	Accumulated Deferred Investment Tax Credits	260	553	959
37	271	Contributions In Aid Of Construction	982,352	982,352	957,335
38	272	Less: Amortization of Contributions	(260,433)	(212,410)	(164,387)
39	281	Accumulated Deferred Income Tax	-	-	-
40		Total Deferred Credits	\$ 2,355,566	\$ 2,422,123	\$ 2,453,373
41		Total Liabilities	\$ 2,587,802	\$ 2,555,311	\$ 2,578,123
42		TOTAL LIABILITIES and CAPITAL	\$ 3,647,285	\$ 3,682,466	\$ 3,749,138

Supporting Schedules:
(a) E-5

Recap Schedules:
(b) N/A

Ray Water Company

Docket No. W-01380A-12-0254

Test Year Ended December 31, 2011

Final Schedule E-2**Title: Comparative Income****Statements****Explanation:**

Schedule showing comparative income statements for the test year and the 2 fiscal years ended prior to the test year.

Required for:	All Utilities	<input checked="" type="checkbox"/>
	Class A	<input type="checkbox"/>
	Class B	<input type="checkbox"/>
	Class C	<input type="checkbox"/>
	Class D	<input type="checkbox"/>
	Spec'l Reqmt	<input type="checkbox"/>

Line	Acct #		Test Year Ended 31-Dec-11	Prior Year Ended 31-Dec-10	Prior Year Ended 31-Dec-09
		Revenues: (a)			
1	461	Metered Water Revenue	\$ 559,457	\$ 579,956	\$ 592,308
2	460	Unmetered Water Revenue	-		
3	474	Other Water Revenue	26,651	19,186	42,864
4		Total Revenues	\$ 586,108	\$ 599,142	\$ 635,172
5		Operating Expenses (a)			
6	601	Salaries and Wages	\$ 226,744	\$ 226,621	\$ 229,174
7	604	Employee Pensions and Benefits	-	9,064	4,585
8	610	Purchased Water	-	-	-
9	615	Purchased Power	82,011	88,843	89,421
10	618	Chemicals	-		
11	620	Materials & Supplies	2,347	3,522	1,869
12	621	Office Supplies and Expense	11,481	15,126	17,318
13	630	Contractual Services - Billing	69,767		
14	631	Contractual Services - Professional	17,001	38,055	39,407
15	635	Contractual Services - Testing	1,375		
16	636	Contractual Services - Other	11,459		
17	640	Rents	22,000	22,000	22,000
18	650	Transportation Expenses	13,316	9,120	9,465
19	655	Insurance	10,590	17,448	18,982
20	665	Rate Case Expense	3,000	-	
21	670	Bad Debt Expense	-	-	-
22	675	Miscellaneous Expenses	23,473	20,987	24,879
23	403	Depreciation Expenses	169,486	156,411	135,116
24	408	Taxes Other Than Income	18,527	17,991	18,281
25	408.11	Property Taxes	32,260	33,202	35,705
26	409	Income Taxes	(43,940)	(31,936)	1,556
27	427.4	Interest Expense - Customer Deposits	5,713	396	369
28		Total Operating Expenses	\$ 676,610	\$ 626,850	\$ 648,127
28		OPERATING INCOME/(LOSS)	\$ (90,502)	\$ (27,708)	\$ (12,955)
29		Other Income/(Expense)			
30	419	Interest and Dividend Income	\$ 492	\$ 2,252	\$ 2,200
31	421	Non-Utility Income	4,548	-	(3,200)
32	426	Miscellaneous Non-Utility Expense	(5,032)	(1,097)	(250)
33	427	Interest Expense	-	-	-
34		Total Other Income/(Expense)	\$ 8	\$ 1,155	\$ (1,250)
35		NET INCOME/(LOSS)	\$ (90,494)	\$ (26,553)	\$ (14,205)

Supporting Schedules:
(a) N/A

Recap Schedules:
A-2

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule E-5
Title: Detail of Utility Plant

Explanation:
Schedule showing utility plant balance, by detailed account number, at the end of the test year and the end of the prior fiscal year.

Required for: All Utilities ☒
Class A ☐
Class B ☐
Class C ☐
Class D ☐
Specd Reqmt ☐

Line	Account Number	Description	End of Prior Year at 31-Dec-10	Net Additions	End of Test Year at 31-Dec-11	Proforma Adjustments	Adjusted Test Year at 31-Dec-11
1	302	Franchises	\$ 700		\$ 700		\$ 700
2	303	Land & Land Rights	62,540		62,540		62,540
3	304	Structures & Improvements	15,868	6,210	22,078		22,078
4	307	Wells & Springs	1,401,600	272,203	1,673,803	(94,497)	1,579,306
5	311	Pumping Equipment	712,466	160,764	873,230	(10,141)	863,089
6	320	Water Treatment Equipment	-		-		-
7	320.1	Water Treatment Plants	-		-		-
8	320.2	Solution Chemical Feeders	-		-		-
9	330	Distribution Reservoirs & Standpipes	106,345		106,345		106,345
10	330.1	Storage Tanks	516,989		516,989		516,989
11	330.2	Pressure Tanks	-	1,032	1,032		1,032
12	331	Transmission & Distribution Mains	1,139,554	21,223	1,160,777		1,160,777
13	333	Services	526,281	473	526,754		526,754
14	334	Meters & Meter Installations	112,671	972	113,643		113,643
15	335	Hydrants	105,490		105,490		105,490
16	339	Other Plant and Misc Equipment	2,902		2,902		2,902
17	340	Office Furniture & Equipment	8,901		8,901		8,901
18	340.1	Computers and Software	8,967		8,967		8,967
19	341	Transportation Equipment	72,235		72,235	(13,500)	58,735
20	343	Tools, Shop, and Garage Equipment	671	1,261	1,932		1,932
21	346	Communications Equipment	1,494		1,494		1,494
22	348	Other Tangible Plant	1,253		1,253		1,253
23		Total Plant In Service	\$ 4,796,927	\$ 464,138	\$ 5,261,065	\$ (118,138)	\$ 5,142,927
24	108	Accumulated Depreciation	(1,639,135)	(183,527)	(1,822,662)	105,872	(1,716,790)
25		Net Plant In Service	\$ 3,157,792	\$ 280,611	\$ 3,438,403	\$ (12,266)	\$ 3,426,137
26	103	Property Held for Future Use	-	-	-		-
27	105	Construction Work in Process	160,604	(152,306)	8,298		8,298
28		Total Net Plant	\$ 3,318,396	\$ 128,305	\$ 3,446,701	\$ (12,266)	\$ 3,434,435

Supporting Schedules:

Recap Schedules:
E-1 A-4

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule E-7
Title: Operating Statistics

Required for:	All Utilities	<input checked="" type="checkbox"/>
	Class A	<input type="checkbox"/>
	Class B	<input type="checkbox"/>
	Class C	<input type="checkbox"/>
	Class D	<input type="checkbox"/>
	Specd Reqmt	<input type="checkbox"/>

Explanation:
Schedule showing key operating statistics in comparative format,
for the test year and the 2 fiscal years ended prior to the test year.

Line	Water Statistics:	Test Year Ended 31-Dec-11	Prior Year Ended 31-Dec-10	Prior Year Ended 31-Dec-09
1	Gallons Sold - By Class of Service:			
2	Residential	180,262,689	201,277,469	205,138,238
3	Commercial	28,391,223	31,709,531	32,317,762
4	Average Number of Customers - By Class of Service:			
5	Residential	1,473	1,473	1,485
6	Commercial	38	38	38
7	Average Annual Gallons Per Residential Customer	122,357	136,621	138,161
8	Average Annual Revenue Per Residential Customer	\$ 323.45	\$ 345.56	\$ 347.95
9	Pumping Cost Per 1,000 Gallons	\$ 0.3930	\$ 0.3813	\$ 0.3766

Ray Water Company

Docket No. W-01380A-12-0254

Test Year Ended December 31, 2011

Final Schedule E-8**Title: Taxes Charged to
Operations****Explanation:**

Schedule showing all significant taxes charged to operations for the test year and the 2 fiscal years ended prior to the test year.

Required for: All Utilities	<input checked="" type="checkbox"/>
Class A	<input type="checkbox"/>
Class B	<input type="checkbox"/>
Class C	<input type="checkbox"/>
Class D	<input type="checkbox"/>
Speci Reqmt	<input type="checkbox"/>

Line	Description	Test Year Ended 31-Dec-11	Prior Year Ended 31-Dec-10	Prior Year Ended 31-Dec-09
1	Federal Taxes:			
2	Income	\$ (30,083)	\$ (21,934)	\$ (526)
3	Payroll	17,820	17,929	18,124
4	Total Federal Taxes	\$ (12,263)	\$ (4,005)	\$ 17,598
5	State Taxes:			
6	Income	\$ (13,857)	\$ (10,002)	\$ 2,082
7	Payroll	157	62	157
8	Total State Taxes	\$ (13,700)	\$ (9,940)	\$ 2,239
9	Local Taxes:			
10	Property	\$ 32,260	\$ 33,202	\$ 35,705
11	Rental Tax	550	-	-
12	Total Local Taxes	32,810	33,202	35,705
13	Total Taxes	\$ 6,847	\$ 19,257	\$ 55,542

NOTE: For combination utilities, the above should be presented in total and by department.

Supporting Schedules:

Recap Schedules:

Ray Water Company

Docket No. W-01380A-12-0254

Test Year Ended December 31, 2011

Final Schedule E-9

**Title: Notes to Financial
Statements**

Explanation:

Disclosure of important facts pertaining to the understanding of the financial statements.

Required for:	All Utilities	<input checked="" type="checkbox"/>
	Class A	<input type="checkbox"/>
	Class B	<input type="checkbox"/>
	Class C	<input type="checkbox"/>
	Class D	<input type="checkbox"/>
	Speci Reqmt	<input type="checkbox"/>

Disclosures should include, but not be limited to the following:

1 Accounting Method.

Accrual basis using the NARUC USoA.

2 Depreciation lives and methods employed by major classification of utility property.

For years up to and including the test year 2011, the depreciation rate was 5% for all plant asset categories. Proposed depreciation rates are depicted on Schedule C-2j, and were taken from ACC Engineering Staff Memo regarding their recommended rates for depreciation.

3 Income tax treatment - normalization or flow through.

Normalization.

4 Interest rate used to charge interest during construction, if applicable.

Not Applicable.

Supporting Schedules:

Recap Schedules:

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule F-1
Title: Projected Income Statements -
Present and Proposed Rates

Explanation:

Schedule showing an income statement for the projected year,
compared with actual test year results, at present and proposed
rates.

Required for:	All Utilities	<input checked="" type="checkbox"/>
	Class A	<input type="checkbox"/>
	Class B	<input type="checkbox"/>
	Class C	<input type="checkbox"/>
	Class D	<input type="checkbox"/>
	Specd Reqmt	<input type="checkbox"/>

Line		Projected Year		
		Actual Test Year Ended (a) 31-Dec-11	At Present Rates Year Ended (b) 31-Dec-12	At Proposed Rates Year Ended (b) 31-Dec-12
	Operating Revenues:			
1	461 Metered Water Revenue	\$ 559,457	\$ 558,323	\$ 851,414
2	460 Unmetered Water Revenue	-	-	-
3	474 Other Water Revenue	26,651	22,491	22,491
4	Total Operating Revenue	\$ 586,108	\$ 580,814	\$ 873,905
	Operating Expenses:			
5				
6	601 Salaries and Wages	\$ 226,744	\$ 196,485	\$ 196,485
7	604 Employee Pensions and Benefits	-	4,550	4,550
8	610 Purchased Water	-	-	-
9	615 Purchased Power	82,011	97,281	97,281
10	618 Chemicals	-	-	-
11	620 Materials & Supplies	2,347	2,347	2,347
12	621 Office Supplies and Expense	11,481	22,190	22,190
13	630 Contractual Services - Billing	69,767	69,767	69,767
14	631 Contractual Services - Professional	17,001	17,001	17,001
15	635 Contractual Services - Testing	1,375	6,615	6,615
16	636 Contractual Services - Other	11,459	10,913	10,913
17	640 Rents	22,000	22,000	22,000
18	650 Transportation Expenses	13,316	12,430	12,430
19	655 Insurance	10,590	10,590	10,590
20	665 Rate Case Expense	3,000	14,801	14,801
21	670 Bad Debt Expense	-	295	295
22	675 Miscellaneous Expenses	23,473	9,662	9,662
23	403 Depreciation Expenses	169,486	167,803	167,803
24	408 Taxes Other Than Income	18,527	17,113	17,113
25	408.1 Property Taxes	32,260	32,371	37,812
26	409 Income Taxes	(43,940)	(45,375)	45,492
27	427.4 Interest Expense - Customer Deposits	5,713	5,713	5,713
28	Total Operating Expenses	\$ 676,610	\$ 674,552	\$ 770,860
28	OPERATING INCOME/(LOSS)	\$ (90,502)	\$ (93,738)	\$ 103,045
	Other Income/(Expense):			
29				
30	419 Interest Income	\$ 492	\$ 492	\$ 492
31	421 Non-Utility Income	4,548	-	-
32	426 Miscellaneous Non-Utility Expenses	(5,032)	-	-
33	427 Interest Expense	-	(5,020)	(5,020)
34	Total Other Income/(Expense)	\$ 8	\$ (4,528)	\$ (4,528)
35	NET INCOME/(LOSS)	\$ (90,494)	\$ (98,265)	\$ 98,517
	Earnings per share of average			
36	Common Stock Outstanding	\$ (566)	\$ (614)	\$ 616
37	% Return on Common Equity	-0.053%	-0.058%	0.058%

Supporting Schedules:
(a) E-2

Recap Schedules:
(b) A-2

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule F-3
Title: Projected Construction
Requirements

Explanation:
Schedule showing projected annual construction requirements, by property classification, for 1 to 3 years subsequent to the test year compared with the test year.

Required for: All Utilities

Class A	X	3 yrs projected
Class B	X	
Class C	X	1 yrs projected
Class D	X	
Spec'l Reqmt		

Line	Property Classification	Actual Test Year Ended 12/31/2011	End of Projected Year 1
1	Production Plant	\$ 432,967	\$ 17,360
2	Transmission Plant	22,728	23,000
3	Other Plant	8,443	2,400
4	Total Plant	\$ 464,138	\$ 42,760

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule F-4
Title: Assumptions Used in
Developing Projection

Explanation:
Documentation of important assumptions used in preparing
forecasts and projections

Required for: All Utilities
Class A
Class B
Class C
Class D
Spec'l Reqmt

X

Important assumptions used in preparing projections should be explained.

Areas covered should include:

- 1 Customer growth
As the system is nearly built out, no significant growth is expected in the service area in the future.
- 2 Growth in consumption and customer demand
Consumer demand has declined each year for the past three years, and the Company anticipates further decreases in customer consumption and demand as a result of the proposed tiered rate structure.
- 3 Changes in expenses
The Company believes the 2011 Test Year, with the proforma adjustments included in this application, accurately depict expense levels for the utility going forward.
- 4 Construction requirements including production reserves and changes in plant capacity
None projected.
- 5 Capital structure changes
None projected.
- 6 Financing costs, interest rates
The Company has one loan that was approved by the Commission at an interest rate of 6.25%

Supporting Schedules:

Recap Schedules:

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule H-1
Title: Summary of Revenues by Customer
Classification - Present and Proposed Rates

Explanation:
Schedule comparing revenues by customer classification for
the Test Year, at present and proposed rates.

Required for: All Utilities

Class A

Class B

Class C

Class D

Specd Reqmt

☒

☐

☐

☐

☐

☐

		Revenues in the Test Year (a)			Proposed Increase (b)		
Line	Customer Classification	Present Rates	Adjustments	Adjusted Present Rates	Proposed Rates	Amount	%
Residential							
1	5/8 by 3/4-inch	\$ 404,695		\$ 404,695	\$ 567,652	\$ 162,957	40.27%
2	1-inch	12,343		12,343	17,481	5,138	41.63%
3	1 1/2-inch	2,332		2,332	3,274	942	40.40%
4	2-inch	12,402		12,402	18,344	5,942	47.91%
5	4-inch	59,803		59,803	125,699	65,896	110.19%
6	Total Residential	\$ 491,575	\$ -	\$ 491,575	\$ 732,451	\$ 240,876	49.00%
Commercial							
7	5/8 by 3/4-inch	\$ 10,853		\$ 10,853	\$ 20,611	\$ 9,758	89.91%
8	1-inch	11,691		11,691	13,155	1,464	12.52%
9	1 1/2-inch	760		760	1,033	273	35.92%
10	2-inch	7,736		7,736	9,577	1,841	23.79%
11	3-inch	12,051		12,051	24,740	12,689	105.29%
12	4-inch	1,134	(1,134)	-	-	-	0.00%
13	6-inch	21,776		21,776	45,890	24,114	110.74%
14	Total Commercial	\$ 66,001	\$ (1,134)	\$ 64,867	\$ 115,005	\$ 50,138	77.29%
15	Hydrant Sales	1,881		1,881	\$ 3,958	2,077	110.40%
16	Total Metered Water Revenue	\$ 559,457	\$ (1,134)	\$ 558,323	\$ 851,414	293,091	52.49%
17	Other Revenue	26,651	(4,160)	22,491	22,491	-	0.00%
18	Total Revenue	\$ 586,108	\$ (5,294)	\$ 580,814	\$ 873,905	\$ 293,091	50.46%

Note: For combination utilities, above information should be presented in total and by department.

Supporting Schedules:

(a) N/A

Recap Schedules:

(b) A-1

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule H-3
Title: Changes in Representative Rate
Schedules - Page 1 of 2

Explanation:
Schedule comparing present rate schedules with proposed
rate schedule.

(Rates apply to both residential and commercial usage)

Required for: All Utilities	<input checked="" type="checkbox"/>
Class A	<input type="checkbox"/>
Class B	<input type="checkbox"/>
Class C	<input type="checkbox"/>
Class D	<input type="checkbox"/>
Specd Reqmt	<input type="checkbox"/>

Description	Present Rate	Proposed Rate	% change
MONTHLY USAGE CHARGE:			
5/8" x 3/4" Meter	\$ 11.15	\$ 20.00	79.37%
3/4" Meter	25.00	30.00	20.00%
1" Meter	39.00	50.00	28.21%
1-1/2" Meter	62.00	100.00	61.29%
2" Meter	110.00	160.00	45.45%
3" Meter	125.00	320.00	156.00%
4" Meter	165.00	500.00	203.03%
6" Meter	330.00	1,000.00	203.03%

Description	Present Rate	Proposed Rate	
COMMODITY CHARGES - Per 1,000 Gallons			
<u>5/8 x 3/4-inch and 3/4-inch Meters</u>			
1 - 3,000 Gallons	\$ 1.55	\$ 1.00	-35.48%
3,001 to 7,000 Gallons	1.55	1.30	-16.13%
7,001 to 25,000 Gallons	1.55	2.50	61.29%
Over 25,000 Gallons	1.55	3.26	110.32%
<u>1-inch, 1 1/2-inch, and 2-inch Meters</u>			
1 - 20,000 Gallons	\$ 1.55	1.30	-16.13%
Over 20,000 Gallons	1.55	3.26	110.32%
<u>3-inch Meters</u>			
1 - 30,000 Gallons	\$ 1.55	\$ 1.30	-16.13%
Over 30,000 Gallons	1.55	3.26	110.32%
<u>4-inch Meters</u>			
1 - 60,000 Gallons	\$ 1.55	\$ 1.30	-16.13%
Over 60,000 Gallons	1.55	3.26	110.32%
<u>6-inch Meters</u>			
1 - 85,000 Gallons	\$ 1.55	\$ 1.30	-16.13%
Over 85,000 Gallons	1.55	3.26	110.32%
<u>Standpipe sales</u>			
Per 1,000 gallons	\$ 1.55	\$ 3.26	110.32%

Description	Present Rate	Proposed Rate	% change
<u>SERVICE CHARGES</u>			
Establishment	\$ 25.00	\$ 30.00	20.00%
Establishment (After Hours)	37.50	N/A	
Reconnection (Delinquent)	25.00	35.00	40.00%
Meter Test (If Correct)	30.00	30.00	0.00%
Deposit	*	*	0.00%
Deposit Interest	*	*	0.00%
Reestablishment (Within 12 Months)	**	**	0.00%
NSF Check	\$ 15.00	\$ 25.00	66.67%
Deferred Payment	***	***	0.00%
Meter Re-read (If Correct)	\$ 15.00	\$ 20.00	33.33%
Late Payment Fee	***	\$ 5.00	
After Hours Charge	N/A	\$ 25.00	

* Per A.A.C. R14-2-403(B)

** Months off system times the minimum (R14-2-403.D)

*** 1.50 percent per month of unpaid balance

SERVICE LINE AND METER INSTALLATION CHARGES:

Refundable Pursuant to A.A.C. R14-2-405		Proposed Rates			% change
Description	Present Rate	Service Line	Meter Charge	Total Charge	
5/8" x 3/4" Meter	\$ 410.00	\$ 445.00	\$ 155.00	\$ 600.00	46.34%
3/4" Meter	455.00	445.00	255.00	700.00	53.85%
1" Meter	520.00	495.00	315.00	810.00	55.77%
1-1/2" Meter	740.00	550.00	525.00	1,075.00	45.27%
2" Meter - Turbine	1,235.00	830.00	1,045.00	1,875.00	51.82%
2" Meter - Compound	1,800.00	830.00	1,890.00	2,720.00	51.11%
3" Meter - Turbine	1,705.00	1,045.00	1,670.00	2,715.00	59.24%
3" Meter - Compound	2,340.00	1,165.00	2,545.00	3,710.00	58.55%
4" Meter - Turbine	2,700.00	1,490.00	2,670.00	4,160.00	54.07%
4" Meter - Compound	3,405.00	1,670.00	3,645.00	5,315.00	56.09%
6" Meter - Turbine	5,035.00	2,210.00	5,025.00	7,235.00	43.69%
6" Meter - Compound	6,510.00	2,330.00	6,920.00	9,250.00	42.09%
8" Meter	Cost			Cost	0.00%

NOTES:

A - Additional costs associated with service line installations in major traffic thoroughfares, such as but not limited to, underground borings, cutting and repaving, and traffic control, may be added to the above tariff at actual cost.

B - Major thoroughfares are as follows: Alvernon Way, Drexal Road, Benson Highway, Irvington Road, Palo Verde, Valencia, Country Club, Columbus, East Side of Belvedere, Felix, Nebraska between Palo Verde and Madison, Northeast side of Concord Strav.

C - Charges for meters and service lines larger than 6 inches shall be at actual cost.

Supporting Schedules:

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule H-4
Title: Typical Bill Analysis
Page 1 of 8

Explanation:	Required for: All Utilities	<input checked="" type="checkbox"/>
Schedule(s) comparing typical customer bills at varying consumption levels at present and proposed rates.	Class A	<input type="checkbox"/>
	Class B	<input type="checkbox"/>
	Class C	<input type="checkbox"/>
	Class D	<input type="checkbox"/>
	Spec'l Reqmt	<input type="checkbox"/>

5/8 x 3/4-inch Meter (Residential and Commercial)

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
- \$	11.15 \$	20.00	79.37%
1,000	12.70	21.00	65.35%
2,000	14.25	22.00	54.39%
3,000	15.80	23.00	45.57%
4,000	17.35	24.30	40.06%
5,000	18.90	25.60	35.45%
6,000	20.45	26.90	31.54%
7,000	22.00	28.20	28.18%
8,000	23.55	30.70	30.36%
9,000	25.10	33.20	32.27%
10,000	26.65	35.70	33.96%
15,000	34.40	48.20	40.12%
20,000	42.15	60.70	44.01%
25,000	49.90	73.20	46.69%
50,000	88.65	154.70	74.51%
75,000	127.40	236.20	85.40%
100,000	166.15	317.70	91.21%
125,000	204.90	399.20	94.83%
150,000	243.65	480.70	97.29%
175,000	282.40	562.20	99.08%
200,000	321.15	643.70	100.44%

Supporting Schedules:

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule H-4
Title: Typical Bill Analysis
Page 2 of 8

Explanation: Schedule(s) comparing typical customer bills at varying consumption levels at present and proposed rates.	Required for: All Utilities	<input checked="" type="checkbox"/>
	Class A	<input type="checkbox"/>
	Class B	<input type="checkbox"/>
	Class C	<input type="checkbox"/>
	Class D	<input type="checkbox"/>
	Spec'l Reqmt	<input type="checkbox"/>

1-inch Meter (Residential and Commercial)

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
- \$	39.00	\$ 50.00	28.21%
1,000	40.55	51.00	25.77%
2,000	42.10	52.00	23.52%
3,000	43.65	53.00	21.42%
4,000	45.20	54.30	20.13%
5,000	46.75	55.60	18.93%
6,000	48.30	56.90	17.81%
7,000	49.85	58.20	16.75%
8,000	51.40	60.70	18.09%
9,000	52.95	63.20	19.36%
10,000	54.50	65.70	20.55%
15,000	62.25	78.20	25.62%
20,000	70.00	90.70	29.57%
25,000	77.75	103.20	32.73%
50,000	116.50	184.70	58.54%
75,000	155.25	266.20	71.47%
100,000	194.00	347.70	79.23%
125,000	232.75	429.20	84.40%
150,000	271.50	510.70	88.10%
175,000	310.25	592.20	90.88%
200,000	349.00	673.70	93.04%

Supporting Schedules:

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule H-4
Title: Typical Bill Analysis
Page 3 of 8

Explanation:	Required for: All Utilities	<input checked="" type="checkbox"/>
Schedule(s) comparing typical customer bills at varying consumption levels at present and proposed rates.	Class A	<input type="checkbox"/>
	Class B	<input type="checkbox"/>
	Class C	<input type="checkbox"/>
	Class D	<input type="checkbox"/>
	Spec'l Reqmt	<input type="checkbox"/>

1 1/2-inch Meter (Residential and Commercial)

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
- \$	62.00	\$ 100.00	61.29%
1,000	63.55	101.00	58.93%
2,000	65.10	102.00	56.68%
3,000	66.65	103.00	54.54%
4,000	68.20	104.30	52.93%
5,000	69.75	105.60	51.40%
6,000	71.30	106.90	49.93%
7,000	72.85	108.20	48.52%
8,000	74.40	110.70	48.79%
9,000	75.95	113.20	49.05%
10,000	77.50	115.70	49.29%
15,000	85.25	128.20	50.38%
20,000	93.00	140.70	51.29%
25,000	100.75	153.20	52.06%
50,000	139.50	234.70	68.24%
75,000	178.25	316.20	77.39%
100,000	217.00	397.70	83.27%
125,000	255.75	479.20	87.37%
150,000	294.50	560.70	90.39%
175,000	333.25	642.20	92.71%
200,000	372.00	723.70	94.54%

Supporting Schedules:

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule H-4
Title: Typical Bill Analysis
Page 4 of 8

Explanation:	Required for: All Utilities	<input checked="" type="checkbox"/>
Schedule(s) comparing typical customer bills at varying consumption levels at present and proposed rates.	Class A	<input type="checkbox"/>
	Class B	<input type="checkbox"/>
	Class C	<input type="checkbox"/>
	Class D	<input type="checkbox"/>
	Spec'l Reqmt	<input type="checkbox"/>

2-Inch Meter (Residential and Commercial)

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
- \$	110.00 \$	160.00	45.45%
1,000	111.55	161.00	44.33%
2,000	113.10	162.00	43.24%
3,000	114.65	163.00	42.17%
4,000	116.20	164.30	41.39%
5,000	117.75	165.60	40.64%
6,000	119.30	166.90	39.90%
7,000	120.85	168.20	39.18%
8,000	122.40	170.70	39.46%
9,000	123.95	173.20	39.73%
10,000	125.50	175.70	40.00%
15,000	133.25	188.20	41.24%
20,000	141.00	200.70	42.34%
25,000	148.75	213.20	43.33%
50,000	187.50	294.70	57.17%
75,000	226.25	376.20	66.28%
100,000	265.00	457.70	72.72%
125,000	303.75	539.20	77.51%
150,000	342.50	620.70	81.23%
175,000	381.25	702.20	84.18%
200,000	420.00	783.70	86.60%

Supporting Schedules:

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule H-4
Title: Typical Bill Analysis
Page 5 of 8

Explanation:	Required for: All Utilities	<input checked="" type="checkbox"/>
Schedule(s) comparing typical customer bills at varying consumption levels at present and proposed rates.	Class A	<input type="checkbox"/>
	Class B	<input type="checkbox"/>
	Class C	<input type="checkbox"/>
	Class D	<input type="checkbox"/>
	Spec'l Reqmt	<input type="checkbox"/>

3-inch Meter (Commercial)

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
- \$	125.00 \$	320.00	156.00%
1,000	126.55	321.00	153.65%
2,000	128.10	322.00	151.37%
3,000	129.65	323.00	149.13%
4,000	131.20	324.30	147.18%
5,000	132.75	325.60	145.27%
6,000	134.30	326.90	143.41%
7,000	135.85	328.20	141.59%
8,000	137.40	330.70	140.68%
9,000	138.95	333.20	139.80%
10,000	140.50	335.70	138.93%
15,000	148.25	348.20	134.87%
20,000	156.00	360.70	131.22%
25,000	163.75	373.20	127.91%
50,000	202.50	454.70	124.54%
75,000	241.25	536.20	122.26%
100,000	280.00	617.70	120.61%
125,000	318.75	699.20	119.36%
150,000	357.50	780.70	118.38%
175,000	396.25	862.20	117.59%
200,000	435.00	943.70	116.94%

Supporting Schedules:

Ray Water Company

Docket No. W-01380A-12-0254

Test Year Ended December 31, 2011

Final Schedule H-4**Title: Typical Bill Analysis****Page 6 of 8**

Explanation: Schedule(s) comparing typical customer bills at varying consumption levels at present and proposed rates.	Required for: All Utilities	<input checked="" type="checkbox"/>
	Class A	<input type="checkbox"/>
	Class B	<input type="checkbox"/>
	Class C	<input type="checkbox"/>
	Class D	<input type="checkbox"/>
	Spec'l Reqmt	<input type="checkbox"/>

4-inch Meter (Residential and Commercial)

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
- \$	165.00	\$ 500.00	203.03%
1,000	166.55	501.00	200.81%
2,000	168.10	502.00	198.63%
3,000	169.65	503.00	196.49%
4,000	171.20	504.30	194.57%
5,000	172.75	505.60	192.68%
6,000	174.30	506.90	190.82%
7,000	175.85	508.20	189.00%
8,000	177.40	510.70	187.88%
9,000	178.95	513.20	186.78%
10,000	180.50	515.70	185.71%
15,000	188.25	528.20	180.58%
20,000	196.00	540.70	175.87%
25,000	203.75	553.20	171.51%
50,000	242.50	634.70	161.73%
75,000	281.25	716.20	154.65%
100,000	320.00	797.70	149.28%
125,000	358.75	879.20	145.07%
150,000	397.50	960.70	141.69%
175,000	436.25	1,042.20	138.90%
200,000	475.00	1,123.70	136.57%

Supporting Schedules:

Ray Water Company

Docket No. W-01380A-12-0254

Test Year Ended December 31, 2011

Final Schedule H-4**Title: Typical Bill Analysis****Page 7 of 8**

Explanation: Schedule(s) comparing typical customer bills at varying consumption levels at present and proposed rates.	Required for: All Utilities	<input checked="" type="checkbox"/>
	Class A	<input type="checkbox"/>
	Class B	<input type="checkbox"/>
	Class C	<input type="checkbox"/>
	Class D	<input type="checkbox"/>
	Spec'l Reqmt	<input type="checkbox"/>

6-inch Meter (Commercial)

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
- \$	330.00	\$ 1,000.00	203.03%
1,000	331.55	1,001.00	201.92%
2,000	333.10	1,002.00	200.81%
3,000	334.65	1,003.00	199.72%
4,000	336.20	1,004.30	198.72%
5,000	337.75	1,005.60	197.74%
6,000	339.30	1,006.90	196.76%
7,000	340.85	1,008.20	195.79%
8,000	342.40	1,010.70	195.18%
9,000	343.95	1,013.20	194.58%
10,000	345.50	1,015.70	193.98%
15,000	353.25	1,028.20	191.07%
20,000	361.00	1,040.70	188.28%
25,000	368.75	1,053.20	185.61%
50,000	407.50	1,134.70	178.45%
75,000	446.25	1,216.20	172.54%
100,000	485.00	1,297.70	167.57%
125,000	523.75	1,379.20	163.33%
150,000	562.50	1,460.70	159.68%
175,000	601.25	1,542.20	156.50%
200,000	640.00	1,623.70	153.70%

Supporting Schedules:

Ray Water Company

Docket No. W-01380A-12-0254

Test Year Ended December 31, 2011

Final Schedule H-4**Title: Typical Bill Analysis****Page 8 of 8**

Explanation:
Schedule(s) comparing typical customer bills at varying
consumption levels at present and proposed rates.

Required for: All Utilities

Class A

Class B

Class C

Class D

Spec'l Reqmt

X

Hydrant Sales

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
- \$	- \$	-	0.00%
1,000	1.55	3.26	110.32%
2,000	3.10	6.52	110.32%
3,000	4.65	9.78	110.32%
4,000	6.20	13.04	110.32%
5,000	7.75	16.30	110.32%
6,000	9.30	19.56	110.32%
7,000	10.85	22.82	110.32%
8,000	12.40	26.08	110.32%
9,000	13.95	29.34	110.32%
10,000	15.50	32.60	110.32%
15,000	23.25	48.90	110.32%
20,000	31.00	65.20	110.32%
25,000	38.75	81.50	110.32%
50,000	77.50	163.00	110.32%
75,000	116.25	244.50	110.32%
100,000	155.00	326.00	110.32%
125,000	193.75	407.50	110.32%
150,000	232.50	489.00	110.32%
175,000	271.25	570.50	110.32%
200,000	310.00	652.00	110.32%

Supporting Schedules:

Ray Water Company

Docket No. W-01380A-12-0254

Test Year Ended December 31, 2011

Final Schedule H-5**Title: Bill Count****Page 1 of 13**

Explanation:

Schedule(s) showing billing activity by block for each rate schedule.

Required for: All Utilities

Class A

Class B

Class C

Class D

Spec'l Reqmt

X

5/8 x 3/4-Inch Meter - Residential

Block	Number of Bills by Block	Consumption By Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
-	405	-	405	2.32%	-	0.00%
1,000	616	308,000	1,021	5.86%	308,000	0.23%
2,000	928	1,392,000	1,949	11.18%	1,700,000	1.24%
3,000	1,219	3,047,500	3,168	18.17%	4,747,500	3.48%
4,000	1,465	5,127,500	4,633	26.57%	9,875,000	7.23%
5,000	1,706	7,677,000	6,339	36.35%	17,552,000	12.85%
6,000	1,683	9,256,500	8,022	46.00%	26,808,500	19.63%
7,000	1,491	9,691,500	9,513	54.55%	36,500,000	26.73%
8,000	1,387	10,402,500	10,900	62.51%	46,902,500	34.34%
9,000	1,124	9,554,000	12,024	68.95%	56,456,500	41.34%
10,000	1,162	11,039,000	13,186	75.62%	67,495,500	49.42%
10,001 to 12,000	1,230	13,530,000	14,416	82.67%	81,025,500	59.33%
12,001 to 14,000	887	11,531,000	15,303	87.76%	92,556,500	67.77%
14,001 to 16,000	624	9,360,000	15,927	91.34%	101,916,500	74.63%
16,001 to 18,000	422	7,174,000	16,349	93.76%	109,090,500	79.88%
18,001 to 20,000	325	6,175,000	16,674	95.62%	115,265,500	84.40%
20,001 to 25,000	435	9,787,500	17,109	98.11%	125,053,000	91.57%
25,001 to 30,000	162	4,455,000	17,271	99.04%	129,508,000	94.83%
30,001 to 35,000	77	2,502,500	17,348	99.48%	132,010,500	96.66%
35,001 to 40,000	34	1,275,000	17,382	99.68%	133,285,500	97.60%
40,001 to 50,000	29	1,305,000	17,411	99.85%	134,590,500	98.55%
50,001 to 60,000	13	715,000	17,424	99.92%	135,305,500	99.08%
60,001 to 70,000	6	390,000	17,430	99.95%	135,695,500	99.36%
70,001 to 80,000	1	75,000	17,431	99.96%	135,770,500	99.42%
80,001 to 90,000	-	-	17,431	99.96%	135,770,500	99.42%
90,001 to 100,000	2	190,000	17,433	99.97%	135,960,500	99.55%
107,860	1	107,860	17,434	99.98%	136,068,360	99.63%
110,830	1	110,830	17,435	99.98%	136,179,190	99.71%
115,170	1	115,170	17,436	99.99%	136,294,360	99.80%
118,270	1	118,270	17,437	99.99%	136,412,630	99.89%
156,030	1	156,030	17,438	100.00%	136,568,660	100.00%
17,438		136,568,660				

Average Number of Customers 1,453

Average Consumption 7,832

Median Consumption 6,467

Supporting Schedules:

Recap Schedules:

Explanation:
Schedule(s) showing billing activity by block for each rate schedule.

Required for: All Utilities	<input checked="" type="checkbox"/>
Class A	<input type="checkbox"/>
Class B	<input type="checkbox"/>
Class C	<input type="checkbox"/>
Class D	<input type="checkbox"/>
Spec'l Reqmt	<input type="checkbox"/>

5/8 x 3/4-Inch Meter - Commercial

Block	Number of Bills by Block	Consumption By Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
-	11	-	11	8.94%	-	0.00%
1,000	17	8,500	28	22.76%	8,500	0.14%
2,000	6	9,000	34	27.64%	17,500	0.29%
3,000	12	30,000	46	37.40%	47,500	0.78%
4,000	7	24,500	53	43.09%	72,000	1.18%
5,000	5	22,500	58	47.15%	94,500	1.54%
6,000	4	22,000	62	50.41%	116,500	1.90%
7,000	2	13,000	64	52.03%	129,500	2.12%
8,000	1	7,500	65	52.85%	137,000	2.24%
9,000		-	65	52.85%	137,000	2.24%
10,000		-	65	52.85%	137,000	2.24%
10,001 to 12,000	4	44,000	69	56.10%	181,000	2.96%
12,001 to 14,000	6	78,000	75	60.98%	259,000	4.23%
14,001 to 16,000	2	30,000	77	62.60%	289,000	4.72%
16,001 to 18,000	4	68,000	81	65.85%	357,000	5.84%
18,001 to 20,000		-	81	65.85%	357,000	5.84%
20,001 to 25,000	7	157,500	88	71.54%	514,500	8.41%
25,001 to 30,000	8	220,000	96	78.05%	734,500	12.01%
30,001 to 35,000	2	65,000	98	79.67%	799,500	13.07%
35,001 to 40,000	1	37,500	99	80.49%	837,000	13.68%
40,001 to 50,000	2	90,000	101	82.11%	927,000	15.15%
50,001 to 60,000	1	55,000	102	82.93%	982,000	16.05%
60,001 to 70,000	1	65,000	103	83.74%	1,047,000	17.12%
70,001 to 80,000		-	103	83.74%	1,047,000	17.12%
80,001 to 90,000		-	103	83.74%	1,047,000	17.12%
90,001 to 100,000		-	103	83.74%	1,047,000	17.12%
100,800	1	100,800	104	84.55%	1,147,800	18.76%
105,900	1	105,900	105	85.37%	1,253,700	20.50%
110,600	1	110,600	106	86.18%	1,364,300	22.30%
112,200	1	112,200	107	86.99%	1,476,500	24.14%
138,000	1	138,000	108	87.80%	1,614,500	26.39%
143,000	1	143,000	109	88.62%	1,757,500	28.73%
143,400	1	143,400	110	89.43%	1,900,900	31.08%
157,300	1	157,300	111	90.24%	2,058,200	33.65%
159,800	1	159,800	112	91.06%	2,218,000	36.26%
160,200	1	160,200	113	91.87%	2,378,200	38.88%
164,700	1	164,700	114	92.68%	2,542,900	41.57%
170,000	1	170,000	115	93.50%	2,712,900	44.35%
225,100	1	225,100	116	94.31%	2,938,000	48.03%
229,800	1	229,800	117	95.12%	3,167,800	51.79%
267,400	1	267,400	118	95.93%	3,435,200	56.16%
268,700	1	268,700	119	96.75%	3,703,900	60.55%
375,700	1	375,700	120	97.56%	4,079,600	66.69%
381,700	1	381,700	121	98.37%	4,461,300	72.93%
805,000	1	805,000	122	99.19%	5,266,300	86.09%
850,600	1	850,600	123	100.00%	6,116,900	100.00%
		123	6,116,900			

Average Number of Customers 10
Average Consumption 49,731
Median Consumption 5,875

Supporting Schedules:

Recap Schedules:

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule H-5
Title: Bill Count
Page 3 of 13

Explanation:
Schedule(s) showing billing activity by block for each rate schedule.

Required for: All Utilities	<input checked="" type="checkbox"/>
Class A	<input type="checkbox"/>
Class B	<input type="checkbox"/>
Class C	<input type="checkbox"/>
Class D	<input type="checkbox"/>
Specd Reqmt	<input type="checkbox"/>

1-Inch Meter - Residential

Block	Number of Bills by Block	Consumption By Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
-	4	-	4	3.33%	-	0.00%
1,000	3	1,500	7	5.83%	1,500	0.03%
2,000	4	6,000	11	9.17%	7,500	0.15%
3,000		-	11	9.17%	7,500	0.15%
4,000		-	11	9.17%	7,500	0.15%
5,000		-	11	9.17%	7,500	0.15%
6,000		-	11	9.17%	7,500	0.15%
7,000		-	11	9.17%	7,500	0.15%
8,000	2	15,000	13	10.83%	22,500	0.45%
9,000	11	93,500	24	20.00%	116,000	2.34%
10,000	6	57,000	30	25.00%	173,000	3.49%
10,001 to 12,000	1	11,000	31	25.83%	184,000	3.71%
12,001 to 14,000	1	13,000	32	26.67%	197,000	3.97%
14,001 to 16,000	1	15,000	33	27.50%	212,000	4.27%
16,001 to 18,000	4	68,000	37	30.83%	280,000	5.64%
18,001 to 20,000	4	76,000	41	34.17%	356,000	7.17%
20,001 to 25,000	14	315,000	55	45.83%	671,000	13.52%
25,001 to 30,000	14	385,000	69	57.50%	1,056,000	21.28%
30,001 to 35,000	9	292,500	78	65.00%	1,348,500	27.18%
35,001 to 40,000	16	600,000	94	78.33%	1,948,500	39.27%
40,001 to 50,000	3	135,000	97	80.83%	2,083,500	41.99%
50,001 to 60,000	4	220,000	101	84.17%	2,303,500	46.42%
60,001 to 70,000	4	260,000	105	87.50%	2,563,500	51.66%
70,001 to 80,000	2	150,000	107	89.17%	2,713,500	54.69%
80,001 to 90,000	2	170,000	109	90.83%	2,883,500	58.11%
90,001 to 100,000		-	109	90.83%	2,883,500	58.11%
106,760	1	106,760	110	91.67%	2,990,260	60.26%
123,680	1	123,680	111	92.50%	3,113,940	62.76%
150,000	1	150,000	112	93.33%	3,263,940	65.78%
175,000	1	175,000	113	94.17%	3,438,940	69.31%
184,390	1	184,390	114	95.00%	3,623,330	73.02%
184,660	1	184,660	115	95.83%	3,807,990	76.74%
194,190	1	194,190	116	96.67%	4,002,180	80.66%
208,700	1	208,700	117	97.50%	4,210,880	84.86%
236,290	1	236,290	118	98.33%	4,447,170	89.63%
243,860	1	243,860	119	99.17%	4,691,030	94.54%
270,930	1	270,930	120	100.00%	4,961,960	100.00%
		-	120	100.00%	4,961,960	100.00%
	120	4,961,960				

Average Number of Customers 10
Average Consumption 41,350
Median Consumption 25,357

Supporting Schedules:

Recap Schedules:

Ray Water Company

Docket No. W-01380A-12-0254

Test Year Ended December 31, 2011

Final Schedule H-5**Title: Bill Count****Page 4 of 13**

Explanation:

Schedule(s) showing billing activity by block for each rate schedule.

Required for: All Utilities

Class A

Class B

Class C

Class D

Spec'l Reqmt

☒☐☐☐☐☐**1-Inch Meter - Commercial**

Block	Number of Bills by Block	Consumption By Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
-	16	-	16	7.24%	-	0.00%
1,000	62	31,000	78	35.29%	31,000	1.57%
2,000	32	48,000	110	49.77%	79,000	4.00%
3,000	14	35,000	124	56.11%	114,000	5.77%
4,000	11	38,500	135	61.09%	152,500	7.72%
5,000	9	40,500	144	65.16%	193,000	9.77%
6,000	5	27,500	149	67.42%	220,500	11.17%
7,000	6	39,000	155	70.14%	259,500	13.14%
8,000	5	37,500	160	72.40%	297,000	15.04%
9,000	4	34,000	164	74.21%	331,000	16.76%
10,000	1	9,500	165	74.66%	340,500	17.24%
10,001 to 12,000	6	66,000	171	77.38%	406,500	20.59%
12,001 to 14,000	2	26,000	173	78.28%	432,500	21.90%
14,001 to 16,000	3	45,000	176	79.64%	477,500	24.18%
16,001 to 18,000	3	51,000	179	81.00%	528,500	26.77%
18,001 to 20,000	4	76,000	183	82.81%	604,500	30.62%
20,001 to 25,000	13	292,500	196	88.69%	897,000	45.43%
25,001 to 30,000	4	110,000	200	90.50%	1,007,000	51.00%
30,001 to 35,000	5	162,500	205	92.76%	1,169,500	59.23%
35,001 to 40,000	2	75,000	207	93.67%	1,244,500	63.03%
40,001 to 50,000	5	225,000	212	95.93%	1,469,500	74.42%
50,001 to 60,000	8	440,000	220	99.55%	1,909,500	96.71%
60,001 to 70,000	1	65,000	221	100.00%	1,974,500	100.00%
70,001 to 80,000		-	221	100.00%	1,974,500	100.00%
80,001 to 90,000		-	221	100.00%	1,974,500	100.00%
90,001 to 100,000		-	221	100.00%	1,974,500	100.00%
<hr/>						
		221	1,974,500			

Average Number of Customers 18

Average Consumption 8,934

Median Consumption 2,036

Supporting Schedules:

Recap Schedules:

Ray Water Company

Docket No. W-01380A-12-0254

Test Year Ended December 31, 2011

Final Schedule H-5**Title: Bill Count****Page 5 of 13**

Required for: All Utilities

Class A

Class B

Class C

Class D

Specd Reqmt

☒

Explanation:

Schedule(s) showing billing activity by block for each rate schedule.

1 1/2-Inch Meter - Residential

Block	Number of Bills by Block	Consumption By Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
-		-	-	0.00%	-	0.00%
1,000		-	-	0.00%	-	0.00%
2,000		-	-	0.00%	-	0.00%
3,000	2	5,000	2	8.33%	5,000	0.90%
4,000	3	10,500	5	20.83%	15,500	2.80%
5,000	3	13,500	8	33.33%	29,000	5.24%
6,000	3	16,500	11	45.83%	45,500	8.22%
7,000	1	6,500	12	50.00%	52,000	9.39%
8,000		-	12	50.00%	52,000	9.39%
9,000		-	12	50.00%	52,000	9.39%
10,000		-	12	50.00%	52,000	9.39%
10,001 to 12,000		-	12	50.00%	52,000	9.39%
12,001 to 14,000		-	12	50.00%	52,000	9.39%
14,001 to 16,000		-	12	50.00%	52,000	9.39%
16,001 to 18,000		-	12	50.00%	52,000	9.39%
18,001 to 20,000	1	19,000	13	54.17%	71,000	12.83%
20,001 to 25,000	1	22,500	14	58.33%	93,500	16.89%
25,001 to 30,000	1	27,500	15	62.50%	121,000	21.86%
30,001 to 35,000	2	65,000	17	70.83%	186,000	33.60%
35,001 to 40,000	1	37,500	18	75.00%	223,500	40.38%
40,001 to 50,000	2	90,000	20	83.33%	313,500	56.64%
50,001 to 60,000	2	110,000	22	91.67%	423,500	76.51%
60,001 to 70,000	2	130,000	24	100.00%	553,500	100.00%
70,001 to 80,000		-	24	100.00%	553,500	100.00%
80,001 to 90,000		-	24	100.00%	553,500	100.00%
90,001 to 100,000		-	24	100.00%	553,500	100.00%
	24	553,500				

Average Number of Customers 2

Average Consumption 23,063

Median Consumption 16,000

Supporting Schedules:

Recap Schedules:

Ray Water Company

Docket No. W-01380A-12-0254

Test Year Ended December 31, 2011

Final Schedule H-5
Title: Bill Count
Page 6 of 13

Explanation:

Schedule(s) showing billing activity by block for each rate schedule.

Required for: All Utilities

Class A

Class B

Class C

Class D

Spec'l Reqmt

X

1 1/2-Inch Meter - Commercial

Block	Number of Bills by Block	Consumption By Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
-		-	-	0.00%	-	0.00%
1,000	10	5,000	10	83.33%	5,000	50.00%
2,000	1	1,500	11	91.67%	6,500	65.00%
3,000		-	11	91.67%	6,500	65.00%
4,000	1	3,500	12	100.00%	10,000	100.00%
5,000		-	12	100.00%	10,000	100.00%
6,000		-	12	100.00%	10,000	100.00%
7,000		-	12	100.00%	10,000	100.00%
8,000		-	12	100.00%	10,000	100.00%
9,000		-	12	100.00%	10,000	100.00%
10,000		-	12	100.00%	10,000	100.00%
10,001 to 12,000		-	12	100.00%	10,000	100.00%
12,001 to 14,000		-	12	100.00%	10,000	100.00%
14,001 to 16,000		-	12	100.00%	10,000	100.00%
16,001 to 18,000		-	12	100.00%	10,000	100.00%
18,001 to 20,000		-	12	100.00%	10,000	100.00%
20,001 to 25,000		-	12	100.00%	10,000	100.00%
25,001 to 30,000		-	12	100.00%	10,000	100.00%
30,001 to 35,000		-	12	100.00%	10,000	100.00%
35,001 to 40,000		-	12	100.00%	10,000	100.00%
40,001 to 50,000		-	12	100.00%	10,000	100.00%
50,001 to 60,000		-	12	100.00%	10,000	100.00%
60,001 to 70,000		-	12	100.00%	10,000	100.00%
70,001 to 80,000		-	12	100.00%	10,000	100.00%
80,001 to 90,000		-	12	100.00%	10,000	100.00%
90,001 to 100,000		-	12	100.00%	10,000	100.00%
		-	12	100.00%	10,000	100.00%
	12	10,000				

Average Number of Customers	1
Average Consumption	833
Median Consumption	600

Supporting Schedules:

Recap Schedules:

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule H-5
Title: Bill Count
Page 7 of 13

Explanation:
Schedule(s) showing billing activity by block for each rate
schedule.

Required for: All Utilities	<input checked="" type="checkbox"/>
Class A	<input type="checkbox"/>
Class B	<input type="checkbox"/>
Class C	<input type="checkbox"/>
Class D	<input type="checkbox"/>
Spec'l Reqmt	<input type="checkbox"/>

2-Inch Meter - Residential

Block	Number of Bills by Block	Consumption By Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
-	6	-	6	9.84%	-	0.00%
1,000		-	6	9.84%	-	0.00%
2,000	1	1,500	7	11.48%	1,500	0.04%
3,000		-	7	11.48%	1,500	0.04%
4,000		-	7	11.48%	1,500	0.04%
5,000		-	7	11.48%	1,500	0.04%
6,000		-	7	11.48%	1,500	0.04%
7,000	1	6,500	8	13.11%	8,000	0.22%
8,000		-	8	13.11%	8,000	0.22%
9,000	1	8,500	9	14.75%	16,500	0.44%
10,000		-	9	14.75%	16,500	0.44%
10,001 to 12,000		-	9	14.75%	16,500	0.44%
12,001 to 14,000		-	9	14.75%	16,500	0.44%
14,001 to 16,000	3	45,000	12	19.67%	61,500	1.66%
16,001 to 18,000		-	12	19.67%	61,500	1.66%
18,001 to 20,000		-	12	19.67%	61,500	1.66%
20,001 to 25,000	6	135,000	18	29.51%	196,500	5.30%
25,001 to 30,000	2	55,000	20	32.79%	251,500	6.78%
30,001 to 35,000	2	65,000	22	36.07%	316,500	8.53%
35,001 to 40,000	2	75,000	24	39.34%	391,500	10.56%
40,001 to 50,000	4	180,000	28	45.90%	571,500	15.41%
50,001 to 60,000	6	330,000	34	55.74%	901,500	24.31%
60,001 to 70,000	6	390,000	40	65.57%	1,291,500	34.83%
70,001 to 80,000	2	150,000	42	68.85%	1,441,500	38.87%
80,001 to 90,000	5	425,000	47	77.05%	1,866,500	50.33%
90,001 to 100,000	4	380,000	51	83.61%	2,246,500	60.58%
100,300	1	100,300	52	85.25%	2,346,800	63.28%
118,900	1	118,900	53	86.89%	2,465,700	66.49%
120,900	1	120,900	54	88.52%	2,586,600	69.75%
122,100	1	122,100	55	90.16%	2,708,700	73.04%
139,500	1	139,500	56	91.80%	2,848,200	76.80%
146,800	1	146,800	57	93.44%	2,995,000	80.76%
168,700	1	168,700	58	95.08%	3,163,700	85.31%
176,100	1	176,100	59	96.72%	3,339,800	90.06%
179,100	1	179,100	60	98.36%	3,518,900	94.89%
189,600	1	189,600	61	100.00%	3,708,500	100.00%
		-	61	100.00%	3,708,500	100.00%
	61	3,708,500				

Average Number of Customers	5
Average Consumption	60,795
Median Consumption	50,417

Supporting Schedules:

Recap Schedules:

Ray Water Company

Docket No. W-01380A-12-0254

Test Year Ended December 31, 2011

Final Schedule H-5**Title: Bill Count****Page 8 of 13**

Explanation:

Schedule(s) showing billing activity by block for each rate schedule.

Required for: All Utilities

Class A

Class B

Class C

Class D

Specd Reqmt

X

2-Inch Meter - Commercial

Block	Number of Bills by Block	Consumption By Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
-	8	-	8	13.56%	-	0.00%
1,000	10	5,000	18	30.51%	5,000	0.61%
2,000	2	3,000	20	33.90%	8,000	0.97%
3,000	1	2,500	21	35.59%	10,500	1.27%
4,000	1	3,500	22	37.29%	14,000	1.70%
5,000	3	13,500	25	42.37%	27,500	3.33%
6,000	2	11,000	27	45.76%	38,500	4.67%
7,000	1	6,500	28	47.46%	45,000	5.45%
8,000	1	7,500	29	49.15%	52,500	6.36%
9,000	1	8,500	30	50.85%	61,000	7.39%
10,000	2	19,000	32	54.24%	80,000	9.70%
10,001 to 12,000	1	11,000	33	55.93%	91,000	11.03%
12,001 to 14,000	1	13,000	34	57.63%	104,000	12.61%
14,001 to 16,000	2	30,000	36	61.02%	134,000	16.24%
16,001 to 18,000	2	34,000	38	64.41%	168,000	20.36%
18,001 to 20,000	8	152,000	46	77.97%	320,000	38.79%
20,001 to 25,000	4	90,000	50	84.75%	410,000	49.70%
25,001 to 30,000	2	55,000	52	88.14%	465,000	56.36%
30,001 to 35,000	3	97,500	55	93.22%	562,500	68.18%
35,001 to 40,000	1	37,500	56	94.92%	600,000	72.73%
40,001 to 50,000		-	56	94.92%	600,000	72.73%
50,001 to 60,000		-	56	94.92%	600,000	72.73%
60,001 to 70,000	1	65,000	57	96.61%	665,000	80.61%
70,001 to 80,000	1	75,000	58	98.31%	740,000	89.70%
80,001 to 90,000	1	85,000	59	100.00%	825,000	100.00%
90,001 to 100,000		-	59	100.00%	825,000	100.00%
		59	825,000			

Average Number of Customers 5

Average Consumption 13,983

Median Consumption 8,500

Supporting Schedules:

Recap Schedules:

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule H-5
Title: Bill Count
Page 9 of 13

Explanation:
Schedule(s) showing billing activity by block for each rate schedule.

Required for: All Utilities	<input checked="" type="checkbox"/>
Class A	<input type="checkbox"/>
Class B	<input type="checkbox"/>
Class C	<input type="checkbox"/>
Class D	<input type="checkbox"/>
Specd Reqmt	<input type="checkbox"/>

3-Inch Meter - Commercial

Block	Number of Bills by Block	Consumption By Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
-		-	-	0.00%	-	0.00%
1,000		-	-	0.00%	-	0.00%
2,000		-	-	0.00%	-	0.00%
3,000		-	-	0.00%	-	0.00%
4,000		-	-	0.00%	-	0.00%
5,000		-	-	0.00%	-	0.00%
6,000		-	-	0.00%	-	0.00%
7,000		-	-	0.00%	-	0.00%
8,000		-	-	0.00%	-	0.00%
9,000		-	-	0.00%	-	0.00%
10,000		-	-	0.00%	-	0.00%
10,001 to 12,000		-	-	0.00%	-	0.00%
12,001 to 14,000		-	-	0.00%	-	0.00%
14,001 to 16,000		-	-	0.00%	-	0.00%
16,001 to 18,000		-	-	0.00%	-	0.00%
18,001 to 20,000		-	-	0.00%	-	0.00%
20,001 to 25,000		-	-	0.00%	-	0.00%
25,001 to 30,000		-	-	0.00%	-	0.00%
30,001 to 35,000	1	32,500	1	8.33%	32,500	0.48%
35,001 to 40,000		-	1	8.33%	32,500	0.48%
40,001 to 50,000		-	1	8.33%	32,500	0.48%
50,001 to 60,000	1	55,000	2	16.67%	87,500	1.29%
60,001 to 70,000		-	2	16.67%	87,500	1.29%
70,001 to 80,000		-	2	16.67%	87,500	1.29%
80,001 to 90,000		-	2	16.67%	87,500	1.29%
90,001 to 100,000	1	95,000	3	25.00%	182,500	2.68%
130,600	1	130,600	4	33.33%	313,100	4.60%
261,000	1	261,000	5	41.67%	574,100	8.44%
500,700	1	500,700	6	50.00%	1,074,800	15.80%
627,700	1	627,700	7	58.33%	1,702,500	25.02%
903,600	1	903,600	8	66.67%	2,606,100	38.30%
909,200	1	909,200	9	75.00%	3,515,300	51.66%
995,100	1	995,100	10	83.33%	4,510,400	66.29%
1,073,500	1	1,073,500	11	91.67%	5,583,900	82.07%
1,220,200	1	1,220,200	12	100.00%	6,804,100	100.00%
		12	6,804,100			

Average Number of Customers	1
Average Consumption	567,008
Median Consumption	564,200

Supporting Schedules:

Recap Schedules:

Explanation:
Schedule(s) showing billing activity by block for each rate schedule.

Required for: All Utilities	<input checked="" type="checkbox"/>
Class A	<input type="checkbox"/>
Class B	<input type="checkbox"/>
Class C	<input type="checkbox"/>
Class D	<input type="checkbox"/>
Spec'l Reqmt	<input type="checkbox"/>

4-Inch Meter - Residential

Block	Number of Bills by Block	Consumption By Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
-	10	-	10	27.78%	-	0.00%
1,000	1	500	11	30.56%	500	0.00%
2,000		-	11	30.56%	500	0.00%
3,000		-	11	30.56%	500	0.00%
4,000		-	11	30.56%	500	0.00%
5,000		-	11	30.56%	500	0.00%
6,000		-	11	30.56%	500	0.00%
7,000		-	11	30.56%	500	0.00%
8,000		-	11	30.56%	500	0.00%
9,000		-	11	30.56%	500	0.00%
10,000		-	11	30.56%	500	0.00%
10,001 to 12,000		-	11	30.56%	500	0.00%
12,001 to 14,000		-	11	30.56%	500	0.00%
14,001 to 16,000		-	11	30.56%	500	0.00%
16,001 to 18,000		-	11	30.56%	500	0.00%
18,001 to 20,000		-	11	30.56%	500	0.00%
20,001 to 25,000		-	11	30.56%	500	0.00%
25,001 to 30,000	1	27,500	12	33.33%	28,000	0.08%
30,001 to 35,000		-	12	33.33%	28,000	0.08%
35,001 to 40,000		-	12	33.33%	28,000	0.08%
40,001 to 50,000		-	12	33.33%	28,000	0.08%
50,001 to 60,000		-	12	33.33%	28,000	0.08%
60,001 to 70,000		-	12	33.33%	28,000	0.08%
70,001 to 80,000		-	12	33.33%	28,000	0.08%
80,001 to 90,000		-	12	33.33%	28,000	0.08%
90,001 to 100,000		-	12	33.33%	28,000	0.08%
350,000	1	350,000	13	36.11%	378,000	1.09%
370,000	1	370,000	14	38.89%	748,000	2.15%
433,000	1	433,000	15	41.67%	1,181,000	3.40%
487,000	1	487,000	16	44.44%	1,668,000	4.80%
778,000	1	778,000	17	47.22%	2,446,000	7.04%
820,400	1	820,400	18	50.00%	3,266,400	9.40%
886,000	1	886,000	19	52.78%	4,152,400	11.95%
935,000	1	935,000	20	55.56%	5,087,400	14.64%
940,000	1	940,000	21	58.33%	6,027,400	17.35%
967,000	1	967,000	22	61.11%	6,994,400	20.13%
1,055,000	1	1,055,000	23	63.89%	8,049,400	23.17%
1,064,000	1	1,064,000	24	66.67%	9,113,400	26.23%
1,101,000	1	1,101,000	25	69.44%	10,214,400	29.40%
1,121,000	1	1,121,000	26	72.22%	11,335,400	32.62%
1,387,000	1	1,387,000	27	75.00%	12,722,400	36.61%
1,614,000	1	1,614,000	28	77.78%	14,336,400	41.26%
1,668,000	1	1,668,000	29	80.56%	16,004,400	46.06%
1,731,000	1	1,731,000	30	83.33%	17,735,400	51.04%
2,124,000	1	2,124,000	31	86.11%	19,859,400	57.15%
2,357,000	1	2,357,000	32	88.89%	22,216,400	63.94%
2,403,000	1	2,403,000	33	91.67%	24,619,400	70.85%
2,510,000	1	2,510,000	34	94.44%	27,129,400	78.08%
2,772,000	1	2,772,000	35	97.22%	29,901,400	86.05%
4,846,000	1	4,846,000	36	100.00%	34,747,400	100.00%
36		34,747,400				

Average Number of Customers 3
Average Consumption 965,206
Median Consumption 853,200

Supporting Schedules:

Recap Schedules:

Explanation:
Schedule(s) showing billing activity by block for each rate schedule.

Required for: All Utilities	<input checked="" type="checkbox"/>
Class A	<input type="checkbox"/>
Class B	<input type="checkbox"/>
Class C	<input type="checkbox"/>
Class D	<input type="checkbox"/>
Specd Reqmt	<input type="checkbox"/>

4-Inch Meter - Commercial

Block	Number of Bills by Block	Consumption By Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
-	6	-	6	85.71%	-	0.00%
1,000		-	6	85.71%	-	0.00%
2,000		-	6	85.71%	-	0.00%
3,000		-	6	85.71%	-	0.00%
4,000		-	6	85.71%	-	0.00%
5,000		-	6	85.71%	-	0.00%
6,000		-	6	85.71%	-	0.00%
7,000		-	6	85.71%	-	0.00%
8,000		-	6	85.71%	-	0.00%
9,000		-	6	85.71%	-	0.00%
10,000		-	6	85.71%	-	0.00%
10,001 to 12,000		-	6	85.71%	-	0.00%
12,001 to 14,000		-	6	85.71%	-	0.00%
14,001 to 16,000		-	6	85.71%	-	0.00%
16,001 to 18,000		-	6	85.71%	-	0.00%
18,001 to 20,000		-	6	85.71%	-	0.00%
20,001 to 25,000		-	6	85.71%	-	0.00%
25,001 to 30,000	1	27,500	7	100.00%	27,500	100.00%
30,001 to 35,000		-	7	100.00%	27,500	100.00%
35,001 to 40,000		-	7	100.00%	27,500	100.00%
40,001 to 50,000		-	7	100.00%	27,500	100.00%
50,001 to 60,000		-	7	100.00%	27,500	100.00%
60,001 to 70,000		-	7	100.00%	27,500	100.00%
70,001 to 80,000		-	7	100.00%	27,500	100.00%
80,001 to 90,000		-	7	100.00%	27,500	100.00%
90,001 to 100,000		-	7	100.00%	27,500	100.00%
	7	27,500				

Average Number of Customers 1
Average Consumption 3,929
Median Consumption -

Supporting Schedules:

Recap Schedules:

Note:

One of the monthly minimum amounts was \$99 instead of \$165, so the bill count revenue generated must be reduced by \$66 to account for this partial month.

Ray Water Company
Docket No. W-01380A-12-0254
Test Year Ended December 31, 2011

Final Schedule H-5
Title: Bill Count
Page 12 of 13

Explanation:
Schedule(s) showing billing activity by block for each rate
schedule.

Required for: All Utilities ☒
Class A ☐
Class B ☐
Class C ☐
Class D ☐
Specd Reqmt ☐

6-Inch Meter - Commercial

Block	Number of Bills by Block	Consumption By Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
-	1	-	1	8.33%	-	0.00%
1,000		-	1	8.33%	-	0.00%
2,000		-	1	8.33%	-	0.00%
3,000		-	1	8.33%	-	0.00%
4,000		-	1	8.33%	-	0.00%
5,000		-	1	8.33%	-	0.00%
6,000		-	1	8.33%	-	0.00%
7,000		-	1	8.33%	-	0.00%
8,000		-	1	8.33%	-	0.00%
9,000		-	1	8.33%	-	0.00%
10,000		-	1	8.33%	-	0.00%
10,001 to 12,000		-	1	8.33%	-	0.00%
12,001 to 14,000		-	1	8.33%	-	0.00%
14,001 to 16,000		-	1	8.33%	-	0.00%
16,001 to 18,000		-	1	8.33%	-	0.00%
18,001 to 20,000		-	1	8.33%	-	0.00%
20,001 to 25,000		-	1	8.33%	-	0.00%
25,001 to 30,000		-	1	8.33%	-	0.00%
30,001 to 35,000		-	1	8.33%	-	0.00%
35,001 to 40,000		-	1	8.33%	-	0.00%
40,001 to 50,000		-	1	8.33%	-	0.00%
50,001 to 60,000		-	1	8.33%	-	0.00%
60,001 to 70,000		-	1	8.33%	-	0.00%
70,001 to 80,000		-	1	8.33%	-	0.00%
80,001 to 90,000		-	1	8.33%	-	0.00%
90,001 to 100,000		-	1	8.33%	-	0.00%
248,000	1	248,000	2	16.67%	248,000	2.16%
267,000	1	267,000	3	25.00%	515,000	4.49%
766,000	1	766,000	4	33.33%	1,281,000	11.16%
507,000	1	507,000	5	41.67%	1,788,000	15.58%
567,000	1	567,000	6	50.00%	2,355,000	20.52%
735,000	1	735,000	7	58.33%	3,090,000	26.92%
904,000	1	904,000	8	66.67%	3,994,000	34.80%
972,000	1	972,000	9	75.00%	4,966,000	43.27%
1,420,000	1	1,420,000	10	83.33%	6,386,000	55.64%
1,833,000	1	1,833,000	11	91.67%	8,219,000	71.61%
3,258,000	1	3,258,000	12	100.00%	11,477,000	100.00%
		12	11,477,000			

Average Number of Customers 1
Average Consumption 956,417
Median Consumption 651,000

Supporting Schedules:

Recap Schedules:

Ray Water Company

Docket No. W-01380A-12-0254

Test Year Ended December 31, 2011

Final Schedule H-5**Title: Bill Count****Page 13 of 13****Explanation:**

Schedule(s) showing billing activity by block for each rate schedule.

Required for: All Utilities

Class A

Class B

Class C

Class D

Spec'l Reqmt

X

Hydrant Sales

Block	Number of Bills by Block	Consumption By Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
-		-	-	0.00%	-	0.00%
1,000		-	-	0.00%	-	0.00%
2,000		-	-	0.00%	-	0.00%
3,000		-	-	0.00%	-	0.00%
4,000		-	-	0.00%	-	0.00%
5,000		-	-	0.00%	-	0.00%
6,000		-	-	0.00%	-	0.00%
7,000		-	-	0.00%	-	0.00%
8,000		-	-	0.00%	-	0.00%
9,000		-	-	0.00%	-	0.00%
10,000		-	-	0.00%	-	0.00%
10,001 to 12,000	1	11,000	1	16.67%	11,000	0.91%
12,001 to 14,000		-	1	16.67%	11,000	0.91%
14,001 to 16,000		-	1	16.67%	11,000	0.91%
16,001 to 18,000		-	1	16.67%	11,000	0.91%
18,001 to 20,000		-	1	16.67%	11,000	0.91%
20,001 to 25,000	1	22,500	2	33.33%	33,500	2.76%
25,001 to 30,000		-	2	33.33%	33,500	2.76%
30,001 to 35,000		-	2	33.33%	33,500	2.76%
35,001 to 40,000		-	2	33.33%	33,500	2.76%
40,001 to 50,000		-	2	33.33%	33,500	2.76%
50,001 to 60,000		-	2	33.33%	33,500	2.76%
60,001 to 70,000		-	2	33.33%	33,500	2.76%
70,001 to 80,000		-	2	33.33%	33,500	2.76%
80,001 to 90,000	1	85,000	3	50.00%	118,500	9.76%
90,001 to 100,000		-	3	50.00%	118,500	9.76%
232,852	1	232,852	4	66.67%	351,352	28.94%
319,396	1	319,396	5	83.33%	670,748	55.25%
543,230	1	543,230	6	100.00%	1,213,978	100.00%
		6	1,213,978			

Average Number of Customers

1

Average Consumption

202,330

Median Consumption

158,926

Supporting Schedules:

Recap Schedules: